

Report on the Budget 2010 Consultations

*Select Standing Committee on Finance
and Government Services*



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November 13, 2009

To the Honourable
Legislative Assembly of the
Province of British Columbia

Honourable Members:

I have the honour to present herewith the First Report of the Select Standing Committee on Finance and Government Services.

The Report covers the work of the Committee on the Budget 2010 public consultations.

Respectfully submitted on behalf of the Committee,

A handwritten signature in black ink, appearing to read "John Les". The signature is fluid and cursive, with a large loop at the beginning.

John Les, MLA
Chair

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Composition of the Committee

Members

John Les, MLA	Chair	Chilliwack
Doug Donaldson, MLA	Deputy Chair	Strikine
Norm Letnick, MLA		Kelowna – Lake Country
Don McRae, MLA		Comox Valley
Michelle Mungall, MLA		Nelson – Creston
Bruce Ralston, MLA		Surrey – Whalley
Bill Routley, MLA		Cowichan Valley
John Rustad, MLA		Nechako Lakes
Jane Thornthwaite, MLA		North Vancouver – Seymour
John van Dongen, MLA		Abbotsford South

Clerk to the Committee

Kate Ryan-Lloyd, Clerk Assistant and Committee Clerk

Research Staff

Josie Schofield, Manager, Committee Research Services

Jonathan Fershau, Committee Research Analyst

Kathryn Butler, Committee Researcher

Terms of Reference

On September 14, 2009, the Legislative Assembly agreed that the Select Standing Committee on Finance and Government Services be empowered:

1. To examine, inquire into and make recommendations with respect to the budget consultation paper prepared by the Minister of Finance in accordance with section 2 of the *Budget Transparency and Accountability Act* and, in particular, to:
 - a. Conduct public consultations across British Columbia on proposals and recommendations regarding the provincial budget and fiscal policy for the coming fiscal year by any means the committee considers appropriate, including but not limited to public meetings, telephone and electronic means;
 - b. Prepare a report no later than November 15, 2009 on the results of those consultations.

In addition to the powers previously conferred upon the Select Standing Committee on Finance and Government Services, the committee shall be empowered:

- a. to appoint of their number, one or more subcommittees and to refer to such subcommittees any of the matters referred to the Committee;
- b. to sit during a period in which the House is adjourned, during the recess after prorogation until the next following Session and during any sitting of the House;
- c. to adjourn from place to place as may be convenient; and
- d. to retain personnel as required to assist the Committee,

and shall report to the House as soon as possible, or following any adjournment, or at the next following Session, as the case may be; to deposit the original of its reports with the Clerk of the Legislative Assembly during a period of adjournment and upon resumption of the sittings of the House, the Chair shall present all reports to the Legislative Assembly.

Acknowledgements

The Finance Committee wishes to thank the thousands of British Columbians who participated in the Budget 2010 Consultation and acknowledge the significant contribution they made to our process. Their ideas and suggestions played a vital role in shaping our response to the Minister of Finance's budget consultation paper.

The Committee would also like to thank Assembly staff in the Office of the Clerk of Committees, Computer Systems, and Hansard Services for all their hard work. In our view, staff has done an amazing job, especially with the short timelines faced this year.

Executive Summary

On September 14, 2009, the Legislative Assembly approved a motion instructing the Select Standing Committee on Finance and Government Services (the Finance Committee / the Committee) to conduct public consultations across British Columbia on the *Budget 2010 Consultation Paper*. The terms of reference specified that the Committee was to receive proposals and recommendations regarding the provincial budget and fiscal policy for the coming fiscal year and make public its report no later than November 15, 2009.

In carrying out its mandate, the Committee announced on September 23, 2009 that it would initially hold public hearings across British Columbia, including Vancouver, Victoria, Smithers, Prince George, Kamloops, Kelowna and Surrey. Given this year's compressed consultation schedule, we also conducted an innovative video conference pilot project on October 9 – allowing participants in Courtenay, Cranbrook and Dawson Creek to make oral presentations to the Committee. Given the success of this project, we announced three additional video conference sessions on October 13 for presenters in Nanaimo, Nelson, and Prince Rupert.

During the public consultation period (September 23 to October 23), the Finance Committee received close to 3,500 submissions: 145 oral presentations, 1,546 written submissions, and 1,787 on-line survey forms.

In response to this year's budget consultation paper, the report includes 28 recommendations that reflect the public's budget priorities: education and health services, as well as funding for the arts, sports, and early intervention services for children with special needs.

The Committee suggests that to pay for core services such as health and education, continued investment in B.C.'s primary industries – agriculture, mining and forestry – is required. The report makes eight recommendations concerning how to promote economic growth.

While support for the HST from the business community and others was strong, many participants disagreed with the implementation of the HST. The report acknowledges that certain sectors of the economy will require implementation mitigation strategies. The majority of the Committee voted for eight recommendations to address issues relating to the implementation of the HST, while the remainder of the Committee felt that the HST should be abandoned. Also included in this report are recommendations with respect to the property transfer tax and the tax assessment of industrial and agricultural lands.

The final recommendation urges the government to return to a budget surplus by 2012/13, or sooner, if possible.

Budget 2010 Consultation Process

On September 14, 2009, the Legislative Assembly approved a motion instructing the Select Standing Committee on Finance and Government Services to examine, inquire into and make recommendations with respect to the budget consultation paper prepared by the Minister of Finance in accordance with section 2 of the *Budget Transparency and Accountability Act*. The Committee was empowered to conduct public consultations across British Columbia on proposals and recommendations regarding the provincial budget and fiscal policy for the coming fiscal year and required to produce its report on those consultations by November 15, 2009.

The Budget 2010 Consultation Paper

On September 15, 2009, the Minister of Finance, Hon. Colin Hansen, released the *September Budget Update 2009* and the budget consultation paper. Entitled *Building a Stronger British Columbia*, this year's paper outlines the government's fiscal priorities and five-year fiscal plan. It also contained four questions designed to seek public input on the development of B.C.'s next provincial budget.

Fiscal Priorities

The budget consultation paper highlighted some of the recent actions taken by government actions to stimulate the economy. These initiatives include:

- Introducing a harmonized sales tax (HST);
- Increasing the basic personal income tax credit to \$11,000; and
- Raising the small business income tax threshold to \$500,000 from \$400,000.

Against the backdrop of dramatic reductions in projected revenues from corporate and personal income taxes, as well as declining revenues from natural resources, the budget consultation paper also highlighted areas of continued government investment. These areas include construction of public infrastructure; increased funding for the Ministry of Health Services; maintenance of funding for the K-12 education system; and additional resources to meet the greater demand for income assistance.

Five-year Fiscal Plan

The budget consultation paper also provided British Columbians with an overview of B.C.'s five-year fiscal plan. The plan anticipates a projected decline in revenue of 1.9 percent in 2009/10, with future revenue growth projected out to 2013/14; a projected 4.9 percent increase in expenses for 2009/10; a cumulative deficit of \$2.525 billion before a forecast allowance of \$250 million in 2009/10; and a plan to return to surpluses by 2012/13.

Budget Consultation Questions

This year, the budget consultation paper asked the public to respond to four questions. Question 1 was a broad question requesting that British Columbians identify what was most important to them personally. The second question asked people to indicate whether the government should continue to protect core services such as health and education, and if so, how the government should increase revenues to pay for these services. The two other questions focused on whether the government should continue to reduce taxes, and how government should control deficits during difficult economic times.

Consultation Methods

The budget consultation process was shortened by two weeks to accommodate the Legislative Assembly's fall sitting schedule following the provincial general election. During this compressed consultation period (September 23 to October 23), the Committee continued its tradition of adopting innovative technologies to enhance opportunities for public input. In addition to conducting public hearings, receiving written submissions, and receiving on-line survey responses, the Finance Committee also received submissions by conducting six pilot video conference sessions and accepting audio and video digital files.

Oral Presentations

Between September 28 and October 16, 2009, the Committee held seven traditional public hearings in various communities. To provide greater opportunities for public participation, the Committee also scheduled two public hearings via video conferencing to hear presentations from witnesses in the communities of Courtenay, Cranbrook and Dawson Creek (October 9); followed by presentations from the communities of Nanaimo, Nelson and Prince Rupert (October 21).

The Committee announced the locations of the initial series of public hearings by issuing a media release posted on our website on September 23, 2009 and by placing newspaper advertisements in regional newspapers. A press release was also issued by the Committee on October 13 announcing the locations of the second series of video conference sessions. All public hearing dates and locations are listed in the schedule of meetings on page 3.

The Finance Committee heard 145 oral presentations. The arts community, school boards, post-secondary institutions, community-based social services and industry associations were all well represented in this year's hearings. All the witnesses who participated in the public hearings are listed in Appendix A.

Written Submissions

This year, 1,546 written submissions were received by mail, fax, e-mail, and for the first time, video. As is the practice of the Committee, advertisements announcing the call for written submissions were placed in community papers across the province. A complete list of written submissions received from individuals and organizations is provided in Appendix B.

On-line Survey Forms

The public also had the opportunity to respond electronically to the four specific questions contained in the *Budget 2010 Consultation Paper*. In total, the Committee received and reviewed 1,787 on-line survey forms, including responses from some 85 organizations. Survey responses are listed in Appendix C.

Schedule of Meetings

September 16, 2009	Organizational meeting	Victoria
September 23, 2009	Planning meeting	Victoria
September 28, 2009	Public hearing	Vancouver
October 7, 2009	Public hearing	Victoria
October 9, 2009	Video conferencing hearing Courtenay, Cranbrook and Dawson Creek	Victoria
October 14, 2009	Public hearing	Smithers
October 14, 2009	Public hearing	Prince George
October 15, 2009	Public hearing	Kamloops
October 15, 2009	Public hearing	Kelowna
October 16, 2009	Public hearing	Surrey
October 21, 2009	Video conferencing hearing Nanaimo, Nelson and Prince Rupert	Victoria
October 28, 2009	Deliberations	Victoria
November 4, 2009	Deliberations	Victoria
November 6, 2009	Deliberations and Adoption of the Report	Victoria

British Columbians' Views on Education and Health Services

Question 1: What's most important to you?

In reviewing the submissions received by the Finance Committee, it is clear that the core services of education and health are the top budget priorities of British Columbians.

First, the Committee will review what we heard concerning the public's requests with respect to both post-secondary and K-12 education. We will examine the submissions made by universities, colleges, faculty associations and students concerning their ideas for post-secondary education. Next, the Committee examines what we heard from teachers, school trustees and parents concerning the K-12 education system. We then turn our attention to arguably the most important of the public's priorities: the delivery and funding of health services and health promotion.

The Finance Committee also reviews and makes recommendations on three additional priority areas identified during this year's budget consultation. We heard and read vigorous defences of continued funding for the arts, and for sport programs. In addition, while acknowledging investments made in early childhood interventions, the Committee believes that both an efficiency review of services provided and increased funding in this area is warranted.

Post-Secondary Education

Student unions, faculty associations and senior administrators of the province's colleges and universities were again well represented at the public hearings. Oral presentations and written submissions from these groups placed an emphasis on maintaining and augmenting operating budgets to service significant increases in demand for programs, as well as for the restoration of the Annual Capital Allowance funding. We also heard a concern about how the requirement to adopt the Generally Accepted Accounting Principles was preventing some universities from undertaking innovative financing in support of facilities expansion.

Student requests focused on improved access to education – including reduced interest rates on student loans, grant programs and lower tuition. We also heard calls for increased investment in labour market development, particularly a call to examine options for developing an engineering program to service the needs of B.C.'s northern communities, and for the government to assist in expanding apprenticeship training opportunities for students.

Students unions in areas well served by TransLink or BC Transit also requested the government to expand public transit and introduce universal bus passes.

University budgets

While acknowledging the government's commitment to maintain post-secondary funding for the upcoming fiscal year, the province's four research universities all cited the need to continue to invest in innovation. We also received a submission from the Confederation of Faculty Associations calling on the government to examine the feasibility of basing future funding decisions on the Higher Education Price Index. The index, referred to in the Campus 2020 report, measures the average relative level in the prices of a fixed market basket of goods and services purchased by post-secondary institutions each year, such as professional salaries, transportation and library acquisitions. It is related to, but distinct from, the Consumer Price Index, which is based on the costs of products that the average consumer would purchase. Below are some of the remarks made this year concerning university budgets:

"The government's maintenance of operating funding levels for post-secondary institutions reflects the growing consensus that an economic reset requires governments to make investments that support research and science – investments in innovation." (Blair Littler, The Research Universities' Council of British Columbia, Written submission 552)

"Historically, the costs of goods and services necessary for the functioning of universities have risen more quickly than the general costs of consumer goods and services. For example, in 2009 the budget document projects that consumer goods in B.C. will rise by 0.6 percent. The higher education price index, which is published out of the United States, is projected to rise by 2.3 percent over the same period. So if the current dollar value of operating grants to institutions remains flat, this actually means institutions have to cut operating expenses." (Robert Clift, Confederation of University Faculty Associations of British Columbia, Vancouver public hearing)

We also heard a specific request from Thompson Rivers University (TRU) to make a greater investment in distance and on-line learning offered through TRU Open Learning. Since being amalgamated with BC Open University, Thompson Rivers University has seen annual enrolment increases of 20 percent per year. As a result, TRU Open Learning will meet or exceed its ministry-funded full-time enrollment (FTEs) targets, and will be exceeding capacity. TRU requested additional funding to support its delivery of on-line and distance education:

"Given Open Learning's on-going success, we request that the government revisit its 2007 suggestion that additional funding may be made available to Open Learning in return for increased FTE capacity. Funding an additional 600 FTEs above the ministry target would increase Open Learning's capacity to meet the growing needs of our constituents and position the province to be a national and international leader in open, distance and on-line learning." (Karl de Bruijn, Thompson Rivers University, Kamloops public hearing)

College funding

The Finance Committee also heard from colleges in B.C.'s smaller communities who relayed concerns about a perceived growing inequity in the funding model, as it was particularly unfavorable to colleges located outside of the greater Vancouver area. Some witnesses suggested that the smaller classes offered in colleges in smaller communities – while fully-subscribed – required the same capital equipment and teaching resources of similar courses attracting hundreds of students in the lower mainland. Other presentations emphasized that strong program demand was resulting in waitlists in the critical areas of health sciences and trades, including welding, carpentry, electrical and heavy duty mechanics. The College of New Caledonia in Prince George also requested that government review its cap on tuition fees, suggesting that some remote colleges are at a comparative disadvantage as their tuition fees were locked in at a below market rate. Here is a sample of what the Finance Committee heard on this topic:

"Provincial funding has not kept pace with the demands that we know are there for our programs, and it has not addressed the gap that exists in the funding of rural versus urban post-secondary institutions. I might as well get bold here and suggest that the committee might want to recommend bringing all the stakeholders together to revise and renew the allocation formulas."
(Bob Wakulich, College of the Rockies Faculty Association, Cranbrook video conference session)

"We would like to recommend that a review of the provincial government's tuition limit policy be completed by March 1, 2010, in order that it may allow for greater equity across the province among and within types of institutions and by program types. Some of our sister colleges can charge as much as 25 or 30 percent more for a given course or program than we are able to charge. We're not proposing increases to that level, but we think a more rational policy is required." (John Bowman, College of New Caledonia, Prince George public hearing)

Post-secondary capital funding

Post-secondary institutions appearing before the Committee made two requests with respect to access to capital funding. B.C.'s colleges sought a restoration of the annual capital allowance, while Thompson Rivers University appealed for the government to re-examine the capital financing rules as provided under the Generally Accepted Accounting Principles.

Annual capital allowance

Requests made by B.C.'s colleges called on the government to reinstate the annual capital allowance. Several institutions noted the need to upgrade equipment to ensure student training, and re-training, for tomorrow's jobs. Others, such as Northwest Community College, explained that capital funding can save administrative costs and promote innovation in teaching through the delivery of an on-line curriculum. Here is a sample of what we heard:

"Students in some of our programs are learning with aging equipment and technology, which makes providing a skilled, job-ready workforce challenging. Not being able to upgrade capital equipment and purchase new technology threatens the ongoing viability of some of our programs. These are the programs where we are experiencing high demand: trades, health and science." (Martin Petter, North Island College, Courtenay video conference session)

"The tendency in tough economic times is to cut capital and equipment funding. While this may be considered discretionary, it is critical that we properly equip our learners with the technology or equipment used by industry. Many of our students are learning with outdated equipment and technology, which makes providing a skilled, job-ready workforce challenging." (Jim Reed, B.C. College Presidents, Surrey public hearing)

"In the past year, we have collaborated on various innovative cost savings to reduce costs and improve efficiency within our college. For example, we've implemented video conferencing to a higher degree. This has resulted in a significant savings in travel, and it's utilized for interviews, administrative meetings and, most importantly, instructional programs." (Cathay Sousa, Northwest Community College, Prince Rupert video conference session)

Generally Accepted Accounting Principles

One presentation on capital funding that caught our attention was that of Thompson Rivers University. The university, which has a track record of success for financing major capital projects, explained how its efforts to finance new residences, construct a facility for its law school and expand its TRU World operations are being thwarted by the government's rules on debt financing. The university asked the government to reexamine these rules to allow growing institutions, such as TRU, to access necessary capital funds. The university expressed its concern in the following manner:

"GAAP does not provide us with the institutional flexibility that we had previously had to go out and get our own institutional debt rating and to enter into financing agreements. Essentially, we are in a position right now where we cannot go out and build buildings. We've built over \$100 million worth of buildings in the last 15 years without any government support, and that tool has been taken away from us. We think we can help the province out by undertaking the initiatives in our business plan on our own." (Roger Barnsley, Thompson Rivers University, Kamloops public hearing)

Post-secondary access

Led by the Canadian Federation of Students, students' unions from across the province echoed the institutions' calls for increased operating funding for B.C.'s colleges and universities. However, the primary theme of the students' presentations addressed post-secondary accessibility issues: namely, student loan reform, grant programs and lower tuition fees.

Student loans

The Committee received submissions calling on the government to lower the interest rates charged on B.C. student loans. It was suggested by some of the witnesses that the interest rates charged on B.C. student loans was resulting in graduating students taking longer to work their way out of debt. Here's what they had to say:

"Following graduation, student loan borrowers pay interest on their public student loans at a rate of prime plus 2.5 percent, a rate substantially above the government's cost of borrowing, of prime minus one percent. The Federation recommends the government immediately eliminate the interest charged on provincial student loans. The annual impact of such a move would be negligible on the provincial treasury." (Shamus Reid, Canadian Federation of Students – B.C. Branch, Victoria public hearing)

"Students with high debt levels upon graduation pay more for their education through higher interest rates than those who borrow less or nothing at all in order to get the same education. A system in which low- and middle-income students are expected to pay more for the same education as those who can afford to pay for it up front is fundamentally inequitable." (Steve Beasley, Vancouver Island University Students Union, Courtenay video conference session)

The B.C. Branch of the Canadian Bar Association again called for special consideration to be provided for articling students with respect to the repayment of student loans. It proposed that the period while a student articling be considered full-time study. This would result in student loans staying in the no-payment, interest-free status for the entire 12 months of articles and then converting to no-payment, interest-accruing status for the following six-months, as opposed to commencing the moment classroom studies cease.

Student grants

Student unions, as well as the Federation of Post-Secondary Educators, reiterated their requests from previous years for the government to put in place an up-front student grants program. A sample of these remarks is provided below:

"Given the situation we face today, we recommend re-instating the upfront grant system to mirror the federal government's new grant program." (James Bowen and Jaden Keitlah, North Island Students' Union, Courtenay video conference session)

"We ask government to restore a system of student grants to ensure that post-secondary education is both affordable and accessible to all families, regardless of their income." (Cindy Oliver, Federation of Post-Secondary Educators of B.C., Vancouver public hearing)

Tuition fees

The third component of the student unions' proposal for enhancing access to post-secondary education was for the government to reduce tuition fees. It was suggested that reducing tuition fees would go a long way to reduce the debt loads faced by many graduating students. Here is a sample of comments we received:

"The combined impact of high tuition fees and high student debt and declining per-student funding should be of major concern to this government, especially given the economic and social benefits for providing broad access to post-secondary education. The contributions of a well-educated and skilled workforce far outweigh any obstacles of providing universal access to post-secondary institutions across the province." (Veronica Harrison, University of Victoria Students' Society, Victoria public hearing)

"The substantial increase tuition fees (since 2004) means the difference between a student completing their studies or dropping out; it means the difference between a laid-off forestry worker getting the necessary retraining or not; and it means the difference between the success or failure of our province's economic future." (Natalie Reisle, Thompson Rivers University Students' Union, Written submission 164)

Labour market development

The Committee received submissions calling for enhanced investments in what we consider labour market development. First, we heard of a need for government to work with stakeholders in northern British Columbia to develop an engineering program, based out of the University of Northern British Columbia, which meets the needs of the region. Second, labour, industry and colleges all appeared before the Committee calling for increased support for apprenticeship training opportunities.

UNBC Engineering program

While in Prince George, the Committee learned of efforts to develop an engineering program for northern British Columbia. With a preliminary focus on civil and mechanical engineering, the school would involve collaboration between the University of Northern British Columbia and the various northern colleges. Such a program is seen as a necessity to ensure that northern B.C. trains and retains skilled professionals necessary for economic diversification. The suggestion, made by Initiatives Prince George is as follows:

"Northern British Columbians know full well that if we train in the north, we retain in the north. Our community has done its homework and demonstrated that there is demand for civil and mechanical engineering disciplines. We encourage you to make engineering 'in and for' Northern British Columbia a top priority." (Tim McEwan, Initiatives Prince George, Prince George public hearing)

Trades training

A clear message from B.C. colleges, unions and industry was for the government to continue investment in trades training. Colleges approached the Committee requesting additional resources to cover administrative and support costs associated with delivering trades-training programs. Unions, while generally supportive of the colleges' curriculum-based education, expressed concerns about a lack of apprenticeship positions available in industry, particularly when employers are looking to reduce expenses and staff. Likewise, some sectors, such as the British Columbia Construction Association, looked to the Committee to recommend strengthening industry-lead training programs

with additional resources to meet and enhance the management of training programs. Here is a sample of the requests we heard:

"More and more post-secondary institutions are forced to cover the administrative cost of trades programs, costs such as those related to counseling and curriculum development that had previously been covered by Industry Training Authority's predecessor, the Industry Training and Apprenticeship Commission. In other words, although the ITA has returned to the Ministry of Advanced Education, trades training still faces funding challenges." (Joel Murray, Kwantlen Faculty Association, Surrey public hearing)

"Financing trades programs in our college system is important, but if students are not indentured into an apprenticeship program by an employer, then the investments won't bring the required results. We recommend that a strategy be developed between the Industry Training Authority, union, industry and government to enhance apprentice opportunities that will benefit both present workers and those completing their pre-apprenticeship through the college system." (Frank Everitt, Steelworkers, Local 1-424, Written submission 158)

"The British Columbia Construction Association also recommends that the Construction Industry Training Organization receive strong funding support to enable its success in managing apprenticeship training for the construction trades." (Manley McLachlan, British Columbia Construction Association, Surrey public hearing)

At our public hearing in Smithers, we also heard of a proposal to provide trades training in the region using a trailer to transport portable facilities that would enhance the learning opportunities available in remote communities in the northwest:

"We have a proposal for transformable trades training facilities for four communities in our district. This proposal had the support of 13 First Nations bands, five municipal councils, our regional district, the College of New Caledonia and our school district. We now ask you to reconsider our proposal for educational infrastructure that will provide the people of our communities with training and skills so that they can contribute to the future economic success of our region." (John Stafford, Board of Education, School District No. 91 (Nechako Lakes), Smithers public hearing)

Universal Transit Pass

Noting the environmental benefits of increased transit usage, student unions from the province's metropolitan centres encouraged the government to work with TransLink and BC Transit to introduce affordable, universal transit passes for all universities and colleges requesting such a program. In addition, students called on the government to make additional investments in transit services, particularly in late-night transit services and in express bus routes servicing university campuses. Provided below are a few of the comments we heard:

"The One Pass Now campaign is calling for a \$25-per-month U-pass for all Metro Vancouver students. The facts are simple. For the past five years students at SFU and UBC have been paying about \$25 a month for their transit because they're included in the U-pass program. Meanwhile, over 20,000 students have been excluded from the U-pass program and have been paying \$73 a month, which we're aware is also now going up to \$81 per month." (Lori MacDonald, Emily Carr Students' Union / One Pass Now, Surrey public hearing)

"Lifelong transit ridership is a learned behavior which is only possible with an adequately funded system, citizen engagement in transit governance, and an equitable U-Pass program for all B.C. students." (Timothy Chu, Alma Mater Society of UBC Vancouver, Surrey public hearing)

Post-secondary education recommendations

The Finance Committee recommends that the provincial government:

1. Assist colleges and universities in their efforts to expand their distance/on-line curriculum offerings.
2. Investigate the merits of, and issues related to, using the Higher Education Price Index (HEPI) model, versus the Consumer Price Index, in regard to post-secondary funding allocation adjustments.
3. Examine the unintended consequences of the application of Generally Accepted Accounting Principles (GAAP) to universities and colleges, as it currently appears to hinder their ability to access outside capital, in particular for programs and infrastructure not typically funded by government.
4. Examine reducing the interest rate charged by StudentAid BC on student loans.
5. Consider extending the no-payment, interest-free period on B.C. student loans.
6. Examine the feasibility of establishing an engineering program at UNBC appropriate for the North.
7. Work with industry, unions, colleges and universities to expand and enhance apprenticeship opportunities.
8. Work with TransLink, B.C. Transit and post-secondary institutions to develop a U-pass program where feasible.

K-12 Education

British Columbians made many requests to protect and strengthen the K-12 education system. We heard from numerous boards of education, teachers, support staff, and parents urging the government to continue to make education a top priority for government action. Among the suggestions we heard were requests for changing the provincial funding formula; calls to review the administrative and reporting requirements at both district and ministry levels; appeals to reinstate the annual facilities grant; as well as requests for assurances from government that the announced move to full-day kindergarten will be fully funded by the province.

Funding formula

Many of the oral and written submissions made to the Committee stressed that the government needs to reexamine the funding formula. School districts expressed concerns about a growing number of additional expenses not fully covered within the existing funding envelope. Such costs ranged from wage settlements and increases to MSP premiums, to carbon tax and carbon offset commitments. The concerns are epitomized in the comments made by the Prince George Board of Education:

"The government needs to provide a funding formula over a three-year cycle that is predictable, sustainable and meets the growing educational needs of our students, our schools and our communities. Investment in education today is an investment in the future. It must be the government's top priority." (Sharel Warrington, Board of Education, School District No. 57 (Prince George), Prince George public hearing)

Elected school trustees and superintendents, particularly from rural or semi-rural school districts, noted that the current funding formula does not reflect the realities of increased busing costs, higher utility bills, and greater maintenance challenges faced in these districts. Parents living in rural areas also expressed concerns about longer bus rides resulting from the closure of under-utilized schools. We highlight the following submissions:

"Transportation funding has not increased since 2001, in spite of rising fuel and labour costs. This has put increasing pressures on our system. Given that we bus approximately 50 percent of the students in School District No. 8, this is forcing us to supplement our transportation budget with funds from other sources, which has been exacerbated by the impact of the loss of the annual facilities grant." (Patricia Dooley, Board of Education, School District No. 8 (Kootenay Lake), Cranbrook video conference session)

"Due to the geographical factors of our District, we incur additional costs for utilities, in-district travel, air travel for professional development days, bus transportation and snow clearing during extreme snowfalls in Stewart, Terrace and Kitimat. We ask that if the Ministry is seeking to change funding formulas, you consider our unique circumstances. These operational expenses are eroding classroom dollars." (R.P. Pankhurst, Board of Education, School District No. 82 (Coast Mountains), Written submission 198)

"Rather than increase funding for this necessary service in rural areas you choose to shut down bus routes pulling kids away from schools that need those numbers to survive. Working parents in these rural areas don't have the time to run their kids back and forth to school: they rely on the busing service and pay tax dollars for this service. Don't take it away!" (Cathy McIntosh, Fairmont, On-line survey 059)

"My top priority is school bus transportation in rural areas, which, at the moment, is insufficient." (Richard Zimmermann, Errington, On-line survey 781)

Administrative reviews

In the Throne Speech, the government announced its intention to conduct reviews of boards of education, Crown corporations and health authorities – with a view to maximizing public effectiveness and lower administrative and overhead costs. During the consultation process, some districts noted that the workload for principals, vice-principals and senior staff has increased immensely, due to report preparation, data collection, implementation of government priorities, and reduced staffing. Some others expressed a desire to work cooperatively with the government on developing a new governance model. A sample of what we heard is provided below:

"There continues to be pressures that hinder a reduction in administrative areas – provincial data collection systems, monthly financial and capital reporting, GRE reporting, criminal record check requirements, health and safety changes, carbon usage reporting and class size reporting." (MaryLynne Rimer, Board of Education, School District No. 83 (Saanich), Written submission 212)

"Of paramount importance to our Board of Education, is a model of co-governance with the Ministry of Education to determine and deliver education. Boards are better armed to meet challenges when there is clear, consistent and complete communication between applicable Ministries and Boards of Education. Furthermore, this communication should reflect a positive ongoing relationship that fundamentally exists because of the right of a child to be educated." (Mary-Ann Booth, Board of Education, School District No. 45 (West Vancouver), Written submission 497)

Annual facilities grant

Numerous concerns were voiced about the loss of both the annual facilities grant, as well as funds held in reserve from previous years for planned maintenance. The grants, which provided districts with resources to undertake roof replacements, electrical system upgrades, mechanical system upgrades and asbestos abatement with a given fiscal year, were deferred by the government for this fiscal year.

Some districts, such as Vancouver and New Westminster, declared that the loss of these grants would result in additional costs down the road, as planned preventative maintenance will be deferred to future years. Here are some of the examples:

"We're counting on a restoration of our facilities funding of \$10.6 million as we have work that must be done, such as asbestos abatement, building component upgrades, fire alarm testing and building envelope protection. If the annual facilities grant isn't restored, the funds to do that work will have to come straight out of classrooms." (Patti Bacchus, Board of Education, School District No. 39 (Vancouver), Vancouver public hearing)

"The loss of \$1.1 million in Annual Facilities Grant severely impacts the District's ability to maintain our facilities to an acceptable standard. The loss of the grant has resulted in a number of health and safety-related maintenance projects to be deferred." (John B. Woudzia, Board of Education, School District No. 40 (New Westminster), Written submission 571)

"Many boards have aging facilities in need of remediation or replacement. The recent loss of the annual facilities grant has significantly worsened the situation. Boards lost funds for roofing project or a significant heating-ventilation project. If there is an incident — an emergency roof repair or a boiler blows in some cases — boards really don't know what they're going to do at this point without those reserves in place." (Connie Denesiuk, British Columbia School Trustees Association, Kelowna public hearing)

Full-day kindergarten

The Finance Committee received several submissions applauding the government's decision to introduce full-day kindergarten, noting that the move will aid improving learning outcomes for B.C. children. However, boards of education from around the province, as well as the British Columbia Teachers' Federation and the Canadian Union of Public Employees, expressed uncertainty about whether the Ministry of Education will provide support for the preliminary work in districts required to implement all-day kindergarten. Below, are some of the concerns we heard on this issue:

"In its 2008 Throne Speech, the Government of British Columbia committed to assessing the feasibility of full-day kindergarten for children aged from three to five. This is an enormously important development in B.C. for which the government deserves much credit." (Paul Kershaw, UBC Human Early Learning Partnership, Written submission 171)

"Our staff has estimated that the cost to our district alone to be \$2.5 million, minimum, to introduce full-day kindergarten. I truly wish we had the money that we could do that. But at the cost of \$2.5 million, minimum, to our district alone, again I go back to: "What is this costing provincewide?" (Annette Glover, Board of Education, School District No. 73 (Kamloops / Thompson), Kamloops public hearing)

"All-day kindergarten is another example of a commendable policy that will have a negative impact on all the rest of the education system. The Early Childhood Learning Agency has said that the total operating costs of all-day kindergarten would be about \$130 million a year; however, the actual funding dollars provided by the budget are considerably less than the government promised and even further below the real cost that the Agency said would be required. Where will the funds come from? Unless there is more funding, they can only come from reducing resources for other parts of the system." (Irene Lanzinger, British Columbia Teachers' Federation, Written submission 686)

"The B.C. government has budgeted \$44 million in 2010/11 when half of BC 5-year-olds are expected to be covered by the program, and \$107 million in 2011/12 when the program is planned to cover all 5-year-olds. These amounts come to 34 percent and 82 percent of the annual operating costs estimated by the Early Childhood Learning Agency. And that's during the two years that the program will be set up, when facilities need to be found, new teachers/early childhood educators recruited and curriculum and program standards developed. This just doesn't add up." (Barry O'Neill, Canadian Union of Public Employees – B.C. Division, Written submission 587)

Adult literacy services

The Finance Committee received several calls for increased resources to fund adult literacy programs. Recognizing that the responsibility for coordinating adult literacy services now rests with the Ministry of Education, representatives from various boards of education, as well as organizations representing post-secondary educators, urged the government to provide additional resources to assist in community-level coordination of literacy services. Here is what they had to say:

"The increased mandate for boards of education to include community literacy, adult learning and early learning have put additional pressure on the system." (Teresa Rezanoff, Board of Education, School District No. 51 (Boundary), Written submission 079)

"In addition, a reinstatement of literacy and Aboriginal programming funds would enable us to continue to support these specific learners and assist them to participate in B.C.'s labour force." (Marilyn Luscombe, Selkirk College, Written submission 614)

"Our organization had lobbied several years ago to have literacy coordinators repatriated back to the public post-secondary system. The ministry agreed and provided \$1.7 million to support this initiative, starting in 2007. In June of this year, we were told that the funding arrangements for literacy coordinators were cancelled. We think this a shortsighted approach." (Cindy Oliver, Federation of Post-Secondary Educators, Vancouver public hearing)

K-12 education recommendations

The Finance Committee recommends that the provincial government:

9. Work with boards of education to conduct a comprehensive review of the education funding formula.
10. Work cooperatively with the boards of education on a review of the administrative and reporting requirements for each school district and within the Ministry of Education.
11. Treat the annual facilities grant as a high priority for funding in the 2010/11 Budget.
12. Ensure that the implementation of all-day kindergarten is fully funded.
13. Enhance capacity within ministries and at the community level so that the planning and funding of adult literacy services are effective and well coordinated.

Health Services

It is clear from the many submissions we received that access to health care is the public's top priority. In this section, we outline what we heard from the public with respect to increasing resources for health services, then turn our attention to some of the innovative suggestions we heard to rein in costs while providing better, more efficient services.

Apart from suggestions for user fees, we heard a call for the government to consider moving towards activity-based funding models for the health regions. We also received submissions on the general topic of smarter service delivery, including: utilizing the skills health care professionals have acquired to the fullest extent; greater adoption of technology within the health care system; and enhanced labour mobility. The Committee also heard suggestions for the government to continue to pursue lowering the price paid for generic drugs; increasing funding for mental health and addiction services; and placing a greater emphasis on end-of-life services.

Activity-based funding

In Vancouver, the Finance Committee learned that the British Columbia Medical Association (BCMA) is currently preparing a report articulating its ideas on how to introduce incentives and innovation in acute care delivery and to reduce wait lists. Building on the BCMA's presentation to the Conversation on Health, its report will examine how British Columbia could implement a blended block- and service-based delivery model. The BCMA's president explained the shift in direction this way:

"Physicians think it's time to push the envelope in B.C. For example, we think it's time for us to reconsider how we fund health authorities. Global budgets are imprecise. They do not reward innovation particularly well, and they don't give us good information on the actual costs of providing care." (Dr. Brian Brodie, British Columbia Medical Association, Vancouver public hearing)

Smarter service delivery

A common refrain we also heard with respect to controlling health care costs was the need for government to explore new ways of delivering health services. Concerns were expressed that the current service-delivery model focuses too much on the specific credentials of the health care provider, and not enough on whether that service can be delivered more efficiently by another member of the health care team. For example, we heard several calls for the expanded training and use of Nurse Practitioners. Similarly, we received a submission from the Association of Chain Drug Stores advocating for an expanded role for pharmacists in the delivery of front-end health care services. Here's a sample of what we heard on these topics:

"The government should be encouraging doctors to have Nurse Practitioners screen and treat patients with lesser problems. Only pay doctors for services demanding a physician's level of training." (Arlene LaFleur, Prince George, On-line survey 070)

"In this province and others, governments are moving cautiously in the direction of expanding pharmacists' scope of practice for the purpose of taking full advantage of their knowledge and skill, and to help ease pressures in other areas of the healthcare system. Interventions by pharmacists in medication management and chronic disease screening are just two of many services available in a community pharmacy that can help avoid costs of a visit to a doctor's office or a hospital emergency department," (Nadine Saby, Canadian Association of Chain Drug Stores, Written submission 494)

Some on-line responses also indicated that the expanded use of multi-disciplinary teams would provide greater efficiencies than a physician-centred model. Presented below are a few of the comments we received on the topic:

"We can expand teams so that health care is provided by the best trained professional, taking advantage of the entire team. This should cost less than always having the physician be the only clinician whose skills are covered. It ends up costing more by not providing coverage for the other qualified professionals because people go to the physician for treatments that could be done (often better) by the Nurse Practitioner, physical therapist, occupational therapists to name a few. Primary access to these professionals with some clear accountability, could cost less." (Darlene Redenbach, North Vancouver, On-line survey 611)

"Primary care must include all members of the health care team: the client, Nurse Practitioners, RNs and LPNs, social workers, dietitian, physio- and occupational therapists and physicians. The current physician-driven primary model in B.C. does not lend itself to a care delivery approach that respects and values all members of the team." (Valerie Waymark, Prince George, On-line survey 1639)

The Finance Committee also reviewed submissions calling on the government to be more proactive with respect to the use of technology to support both the provision and administration of health care. Members heard that government should be doing more to expand and promote telemedicine services such as the BC Nurseline and e-health initiatives such as HealthLink BC. It was also suggested that technology be used to reduce the amount of paperwork required and to facilitate the transfer of information within and between health regions. Here is what we heard on this topic:

"Create strategies to maximize access to health services, such as utilizing technology, and seek ways to contain the rising cost of delivering services." (Donna Miller, North Saanich, On-line survey 1464)

"There are also growing numbers of traditional hands-on tasks that can be and are being done remotely such as health care (tele-health), equipment monitoring and control, and education and training. We recommend that the government require health authorities which receive provincial funding to implement GreenWorking programs to include e-learning and telemedicine as a condition of financing." (Brendan B. Read, The Telework Coalition, Written submission 457)

"GSI Canada recommends that the B.C. government continue to support the healthcare sector in the adoption and implementation of global supply chain standards that enable electronic procurement, interoperability and traceability across the B.C. healthcare supply chain. The government must fund initiatives that allow for the implementation of standardized e-supply chain practices across the B.C. healthcare system to ensure sustained progress." (Eileen MacDonald, GSI Canada, Written submission 094)

Labour mobility

Another concern presented to the Finance Committee was the need to attract and retain health care professionals. Some of the submissions made to the Committee called on the government to continue to remove barriers to allow more foreign and Canadian-trained doctors, nurses and allied health professionals to work in the province. Here is a sample of what we heard on this topic:

"Hire more nurses and doctors, even if they are out of this country." (Dennis Nixon, Victoria, On-line survey 1743)

"Allow foreign doctors and nurses to practice." (Raj Dhaliwal, Abbotsford, On-line survey 1078)

"Establish a health care only university and attract talent worldwide." (Andrew Chobaniuk, North Vancouver, On-line survey 924)

Generic drugs

Canada's Research-based Pharmaceutical Companies (R&D) again requested that the government consider lowering the price paid for generic prescription drugs. In addition, the organization noted that several "blockbuster" medications would be coming off patent over the next few years. Consequently, the make-up of the provincial formulary will shift from the current 33 percent generic drugs to approximately 52 percent over the next five years – saving the province hundreds of millions of dollars. The industry association suggested that some of this money be re-invested in acquiring new and innovative medicines to create additional cost savings and improve the quality of life of many British Columbians:

"Our industry is built on the promise of innovation and new discoveries, but as those discoveries reach the end of their patent protection, there are additional savings through the form of generic formulations that drug programs benefit from. The budget savings found through pursuing better prices for generic drugs can be used to reinvest into new, innovative medicines. Prescription drugs have one of the best returns on investment in B.C.'s health care system." (Leslie Foord, Canada's Research-based Pharmaceutical Companies (R&D), Victoria public hearing)

Mental health and addiction services

The Committee received several submissions from individuals and organizations requesting additional financial support for mental health and addiction services. Others suggested that there needs to be increased cooperation across government ministries and agencies to ensure those with

mental health and/or addiction issues receive the services they require. Below is a sample of some of the submissions we received on this topic:

"Our organization has made a presentation at the annual budget consultation since 2004, and each year, we have identified the issue of housing and homelessness as one of our top funding priorities for people living with a mental illness and/or drug addiction." (Bill Wright, Canadian Mental Health Association, BC Division, Surrey public hearing)

"Cutting mental health and addictions services is not an option, particularly during an economic downturn. Already, as a mental health worker and a person in recovery, I can see the effects of cuts to the mental health system. Please ensure that this issue is your priority too." (Elizabeth Bogod, Victoria, Written submission 068)

Hospice houses

The Finance Committee received numerous submissions from non-profit societies operating hospice houses in different parts of the province. In Prince George, for example, the Committee heard a plea from the Prince George Hospice Society for sustainable funding for hospice care. The Society suggested that a comprehensive and supported hospice network could effectively shorten wait-lists for acute care beds. It noted that disparities exist across the province, as some hospices receive funding from a health authority, while others are reliant on fundraising and government grants. The Prince George Hospice Society and its supporters called on the Committee to recommend that hospice care should be considered primary health care and funded accordingly.

"The Society is appealing to the Finance Committee to treat end-of-life services as primary care within the medical structure and provide adequate, sustainable funding to hospice/palliative care facilities equitably across the province." (Karen Beeson, Prince George Hospice Society, Prince George public hearing)

"I am writing to ask government to provide adequate funding for hospice facilities in B.C. Recently my wife spent time in the Prince George Hospice House after being diagnosed with terminal cancer. Louise spent time in the Prince George Regional Hospital before going to the Hospice House. My request that you provide the necessary funding to keep the hospice houses in B.C. open and available so they can continue to provide their superior experience for the dying and their families." (Brian Logan, Prince George, Written submission 031)

Also in Prince George, we heard an endorsement of the Ministry of Health Services' Choice in Support for Independent Living (CSIL) program. CSIL allows clients to independently manage their own home support programs independent of the health care system. The witness explained to the Committee that the program requires better communication, as providing in-home services could save the health care system money. Below is the presenter's request:

"I would request that the government look into the CSIL program, as we're all aging. This is a huge tax savings to taxpayers, if you can keep people at home for \$4,000 a month rather than put them into a facility. We don't need more facilities. We need more access to programs like this for families that want to take care of their disabled children or their aged parents." (Betty Bryce, Prince George public hearing)

Healthy Living

The Committee received several submissions advocating for the government to continue to invest in proactive measures to enable British Columbians to take the necessary actions to live healthier lives. We heard requests for continued support for the ActNow BC program – including placing a greater emphasis on health education and physical activity within the K-12 system. We also heard from the Canadian Cancer Society and concerned individuals that the government should significantly increase taxes on all tobacco products, while offering incentives for those quitting smoking. Other issues raised include curbing excessive alcohol consumption and stopping the use of illicit drugs. In addition, committee members heard that more can be done to promote road safety as a means of reducing health care costs, and to encourage the development of cycling infrastructure.

ActNow BC

The B.C. Healthy Living Alliance's submission to the Committee emphasized that, despite difficult economic challenges, the government should continue to make prudent investments in integrated and collaborative approaches to health promotion and healthy living. To this end, the Alliance strongly endorses the ActNow BC model and programs supported under its banner, such as the School Fruit and Vegetables Nutritional Program and ActionSchools! BC. Similarly, we also heard support from the agriculture industry favouring an extension of the fruit and vegetables program in B.C. schools beyond 2010. Here is what these organizations had to say on these topics:

"The creation of the Ministry of Healthy Living and Sport, following on the success of ActNow BC, has also been an important step forward. By introducing a "whole of government" approach to healthy living, barriers can be reduced between departments and new understandings developed among all ministries of the role they play in improving the health of British Columbians. The World Health Organization has recognized the model of ActNow BC as an exemplary approach, one that should be considered by other jurisdictions." (Mary Collins, B.C. Healthy Living Alliance, Written submission 357)

"There are some good programs that have been rolled out: the B.C. Agriculture in the Classroom as well as the School Fruit and Vegetable program. We think this is a very positive program to encourage our children to consume healthy food, and the school boards are buying our fruit, so we're very pleased with that program." (Peter Cummings, BC Greenhouse Growers' Association, Surrey public hearing)

Tobacco use and alcohol consumption

In Surrey, the Canadian Cancer Society appeared before the Committee requesting that government increase tobacco taxes by \$3.00 per carton to match the tax rates in Alberta. The Cancer Society estimated that closing this gap would result in an additional \$64 million in tax revenue for the province. Even with the proposed increase, taxes on cigarettes would remain in the bottom quartile vis-à-vis other Canadian jurisdictions. The Society also recommended increasing the taxes charged on roll-your-own tobacco to match the rate charged on manufactured cigarettes. Their justification for this increase is provided below:

"Higher tobacco taxes are an extremely effective way to reduce smoking, especially among youth who are particularly price-sensitive. Most studies conclude that a 10 percent increase in the price of a package of cigarettes reduces overall cigarette consumption by 3 to 5 percent." (Kathryn Seely, Canadian Cancer Society – BC and Yukon Division, Surrey public hearing)

To aid smokers in their efforts to quit, both the Cancer Society and the BC Healthy Living Alliance also recommended that the province should investigate following Quebec's lead and subsidize nicotine replacement therapies, especially for lower income individuals.

Several British Columbians also wrote to the Finance Committee advocating for increases in "sin taxes" to provide the government additional revenues to pay for health care and education:

"Revenue could be raised in a number of ways, including increasing 'sin' taxes." (Lyndsey Nelson, New Westminster, On-line survey 027)

"Sin taxes on liquor, cigarettes, and gambling should carry a higher tax." (Eddie Graf, Terrace, On-line survey 1113)

"Increase liquor taxes, cigarette and cigar taxes." (Jerry Horton, Campbell River, On-line survey 478)

Illicit drug use

The Committee also received submissions arguing for the government to strengthen strategies for stopping the use of illicit drugs. Some presentations requested that the government examine increased support for detoxification and rehabilitation centres, while others appealed for a greater emphasis on charging those responsible for distributing drugs in our neighbourhoods. Here is a sample of the submissions we received on this topic:

"Addictions problems are growing in leaps and bounds, destroying whole families and costing business in lost days, less productive employees and insurance plans." (Jeanne Boyle, Salt Spring Island, On-line survey 1690)

"Fight crime, specifically the illegal drug trade. It is an embarrassment to the province and the country to let this continue, particularly when innocent lives are at risk and taken." (Donald Cunliffe, Burnaby, On-line survey 1145)

"Crack down on crime and cut out harm reduction but place more money in rehab and training to make the Downtown Eastside a place of hope." (Rob Keith, Coquitlam, On-line survey 957)

Road safety

Road safety is another concern of the public. While not explicitly referenced in the submissions made to the Committee this year, there are specific actions government could take to strengthen road safety programs and help reduce health care costs. Here is a sample of the public's input:

"We most emphatically want the Bamfield road chip sealed for safety and longevity of vehicles. It is presently extremely rough again and it is not even winter yet." (Paul Dagg, Port Alberni, Survey 1792)

"How about more dividers on our regional highways so that fewer people are hospitalized from head-on collisions? B.C. calls itself the 'Best Place on Earth'. Well, one sobering statistic indicates that one in thirteen people in our society will die from a car crash." (Ashley Kroecker, Kelowna, Survey 1648)

"Lastly, let me say: to help our health care system out, turn off your cell phone when you get in your car to drive home today." (Dr. Brian Brodie, British Columbia Medical Association, Vancouver public hearing)

Cycling infrastructure

Citing successful investments in cycling and pedestrian infrastructure projects over the last number of years, the B.C. Cycling Coalition wrote to the Finance Committee requesting the government place a greater emphasis on active transportation options. Other submissions emphasized a need for continued support of the construction of cycling facilities, walking trails, sidewalks, pedestrian signals and traffic-calming measures through the LocalMotion program, for example. Here is a sample of the public's suggestions:

"This summer marked the opening of significant cycling improvements including the Central Valley Greenway, the Bicycle Path on the Canada Line Bridge and the improvements to the Queensborough Bridge. The British Columbia Cycling Coalition (BCCC) recommends that the government accelerate investment in cycling infrastructure. In addition to increased economic activity, accelerated investments in cycling infrastructure will hasten the achievement of many of the goals of the provincial government including increased physical fitness, reduced greenhouse gas emissions and increased tourism providing a great legacy for future generations." (Richard Campbell, British Columbia Cycling Coalition, Written submission 611)

"Infrastructure and measures for safe cycling are important to me. It is the transportation of today and the future and needs its share of the budget. I don't own a car but I pay taxes so I want to see a forward-thinking budget that supports and encourages cycling." (Diana Batts, Vancouver, On-line survey 1738)

"I would like to see more spending on infrastructure to encourage active transportation: cycling and walking." (Jacqueline Chow, Maple Ridge, On-line survey 1305)

Health care and healthy living recommendations

The Finance Committee recommends that the provincial government:

14. Encourage the expansion of activity-based funding in health regions.
15. Utilize the expertise of all health professionals to the fullest extent to enhance the quality of health care services.
16. Expand the use of Nurse Practitioners and multi-disciplinary teams, telemedicine and e-health initiatives.
17. Continue to improve electronic information transfer between and within health regions.
18. Continue the efforts to reduce inter-provincial labour mobility barriers without compromising B.C. standards; and undertake measures to expand licensing opportunities for both international and interprovincial incoming health care professionals.
19. Work together with all Canadian provinces if possible, to develop a national strategy to secure better pricing for generic drugs.
20. Increase funding for mental health and addictions, particularly for outreach services that have proven to be successful.
21. Acknowledge the importance of end-of-life services within the medical care structure and provide adequate and equitable support to in-home hospice care, hospice houses and palliative care facilities across the province, recognizing the valuable contributions made by volunteers in this area.
22. Continue to help people stay healthy by expanding the nationally acclaimed ActNow program; increasing health education from K-12 and beyond; offering incentives and assistance to quit smoking, to stop the use of illicit drugs, and to curb excessive drinking, including revising the liquor tax structure to tax according to alcohol content.
23. Consider raising taxes on all tobacco products to at least the Canadian average, and close the loophole on roll-your-own tobacco.
24. Conduct a review, in conjunction with ICBC, on the benefits of road safety initiatives in reducing health care costs.
25. Increase the funding allocated to the construction and maintenance of bicycle commuter lanes, and recreational trails in B.C.

British Columbians' Other Priority Programs

While health and education were identified as being the most important core services requiring protection, the Committee received numerous submissions identifying other program spending priorities – in particular, from arts organizations, sports clubs and community-based services for children with special needs. Calls for a poverty reduction plan were also made.

Arts Funding

Representatives of B.C.'s arts and culture community came out in full force this year to make a common plea for the restoration of arts funding. They were well represented at our public hearings, in the written submissions received, as well as in a torrent of form letters submitted electronically. Most submissions on this topic requested the government to reexamine its decision to reprioritize the distribution of Direct Access gaming grants and to restore funding to the B.C Arts Council to 2008/09 levels. We encourage the government to examine ways to restore funding to the arts and culture sector. Here is a sample of the comments we received:

"Public investment in the arts allows community-based arts organizations to leverage money from other sectors and also leverages the social capital of thousands of volunteer hours of activity – resulting in healthier, happier, economically-competitive and livable communities." (Amir Ali Alibhai, Alliance for Arts and Culture, Surrey public hearing)

"We urge the provincial government to demonstrate strength and leadership to forward and maintain the progress that has assiduously been achieved. Allow British Columbia to celebrate its cultural accomplishments and identity and shine." (Joanna Maratta, British Columbia Touring Council, Nelson video conference session)

"Our communities definitely need the infrastructure that our governments create and support, such as health care, education, roads, industry, business, but we also need the cultural events and experiences in our lives that stir our emotions, nourish our soul, broaden our minds and define us as a society, especially in this difficult economic time." (Ken Eng, Bulkley Valley Concert Association, Smithers public hearing)

"Ballet Kelowna strongly urges the government to recognize the value of the arts in our province, to seriously reconsider its arts funding policies, to reinstate Direct Access Gaming Grants and to maintain its commitment to the British Columbia Arts Council." (David LaHay, Ballet Kelowna, Kelowna public hearing)

For the record, we reproduce the recommendations made to the Committee by the B.C. Arts Council:

- *"Providing an appropriated budget as per our Act (plus the BC150 Cultural Fund earnings) to the Arts Council. The use of the appropriated budget carries significant meaning to the arts and cultural community as it signals that arts and culture are part of the "main budgeting process".*

- *In the event the Council funds are to again come from Gaming, we strongly recommend that government make a single grant to the Council who could then do what they are mandated to do - allocate grants in a fair and transparent manner focusing on excellence. Having the funds come directly from Council would eliminate much of the unintended consequences that are currently a source of concern and confusion.*
- *Restore the budgets of both the BC Arts Council and the arts and cultural community component of the Community Gaming Grants Program to at least the level of 2008/09 to allow the arts community to begin to build upon the legacy of the 2010 Olympics. The 2010 Olympics provide our province with such a wonderful "once-in-a-lifetime opportunity" to showcase not only the athletes, but the breadth and depth of arts and cultural activities that make British Columbia such a great place to live, work and visit. Without at least the level of funding provided in 2008/09 it will be next to impossible for the arts and cultural community to seize the opportunities presented by the 2010 Olympics.*
- *Develop and announce a long term strategy to strengthen the support for the arts and cultural community of British Columbia as the province works its way out of the current fiscal difficulties. The BC150 Cultural Fund has provided a valuable foundation, and we are very grateful for this long term support, even as present rates of return have diminished the current impact of this source. At the same time many private donors have reduced their support for all not-for-profit organizations, only compounding the financial issues facing most arts organizations. The arts community is looking for a more positive attitude and increased visible support from government." (Jane Danzo, B.C. Arts Council, Written submission 670)*

Sports Programs

The Committee received several submissions requesting that the government restore program funding to sports organizations. Noting that sports organizations were among the lowest priority areas for the distribution of gaming funds, presenters in Nanaimo and Prince Rupert expressed concerns that the reduced funding will likely result in the demise of successful local programs:

"We have led the world in demonstrating how to prepare for the hosting of an Olympic Games event. Help us now lead the world in showing how to leverage the Games benefit long after the Olympic flame has gone out and the Games have passed." (Paul Varian, Sport BC, Nanaimo video session)

"The Kamloops Sports Council is extremely concerned for our sport group service providers as they strive to cope with the ramifications of the funding cuts that they are facing. Kamloops sports groups have made it very clear to the Sports Council that the burden of these cut backs will impact the delivery of sport services and events in Kamloops." (Susan Willet, Kamloops Sports Council, Written submission 196)

"It has recently come to our attention that the gaming funds, such as the ones that minor basketball relies on, are to be scheduled to be cut or eliminated. Because approximately half of our budget comes from bingo funding, it would likely mean that we would have to double our registration fees. There are not many options for kids in the north to have easy access to sports. We're asking you not to take away the few options our kids have." (Melanie Basso, Prince Rupert Minor Basketball, Prince Rupert video conference session)

"As the provincial government has recently decided to make cuts on gaming funds going toward athletes in B.C., thousands upon thousands of aspiring athletes have been hit hard. We have great athletes and coaches that work hard and that should be rewarded with grants and funds to continue to perform nationally and internationally." (Brian Malfesi, Maple Ridge, Written submission 177)

Early Intervention Services

The Finance Committee received several submissions encouraging the government to maintain and enhance early intervention services for children with special needs. Early intervention therapies cover a broad spectrum of services including screening, referral, assessment, family education and support, service planning, direct therapeutic intervention, consultation, monitoring, transition planning to school, and training of community members. Children with special needs may receive care from physiotherapists, dieticians, speech-language pathologists, behaviour consultants and other child development professionals.

Witnesses appearing before the Committee suggested that additional investments for early intervention and school-based therapies should remain a top priority for government. Some agencies recommended that government prioritize direct access gaming grants to aid in the provision of early intervention programs.

"The Ministry of Housing and Social Development and the Gaming Commission should designate agencies providing services to children and youth with special needs as a top priority and ensure that all funding for these agencies be maintained and enhanced." (Bruce Sandy, British Columbia Association of Child Development & Intervention, Surrey public hearing)

"We recommend that the government enhance funding for Early Intervention Assessment and Therapy to mitigate against growing waitlists. We further recommend prioritizing gaming funds distribution to this sector. Many non-profits providing services to this population also provide specialized programs, not covered by contracts, which result in children making developmental gains." (Michael Robinson, Nanaimo Child Development Centre, Written submission 689)

"A lack of prevention and early intervention services for individuals with special needs, FASD, autism will result in far greater social economic costs over the life time of the individual." (Rio Bates, Salt Spring Island, On-line survey 227)

The Committee also received submissions requesting the restoration of a specific program for children with autism. Several parents of children enrolled in the Early Intensive Behavioural Intervention Program (EIBI) wrote in to convey their support for this program. Their comments are below:

"My daughter is six years old, and benefited from the EIBI program for two and a half years, until she no longer qualified due to her age. She is the child she is today because of the program, and I nearly came to tears when I heard they discontinued the program, because I know what an amazing program it was for our family." (Robin Smith, Logan Lake, Written submission 132)

"The most recent changes to autism funding are closing doors to vital services (e.g., discontinuation of the EIBI program), and creating havoc (i.e., changing from direct funding to invoice payment) in the lives of special needs families." (Wendy and Ward Trotter, Victoria, Written submission 124)

"The need to take on the role of political advocate is an extra burden that the exhausted parents of children with special needs should not have to take on in order to ensure that their children are given the kind of care that they need and deserve." (Tom Scholte, Vancouver, Written submission 081)

Two organizations appearing before the Finance Committee requested that the government consider prioritizing additional resources to address mental health issues faced by children and youth – particularly to address shortages of qualified professionals. They expressed their requests in the following way:

"Many of the children and youth with special needs also have extensive mental health needs as well. There has been some allocation of additional funds back in 2006 to address this, but it was not specifically for children and youth with special needs. So we are making the recommendation that at least an additional \$10 million should be allocated for the hiring of psychologists and other mental health professionals to address the diagnostic and behavioural needs of children and youth with special needs." (Bruce Sandy, B.C. Association of Child Development and Intervention, Surrey public hearing)

"The Pacific Centre Family Services Association recommends that the Committee consider increased co-ordination across Ministries to address social issues, for example, family violence, youth mental health issues." (Mitzi Dean, Pacific Centre Family Services Association, Written submission 105)

Other priority programs' recommendations

The Finance Committee recommends that the provincial government:

26. Make funding of the arts a high priority in the 2010/11 budget by returning to overall actual funding levels of 2008/09.
27. Allocate funding for sports programs, with priority given to youth and disabled sports.
28. Eliminate inefficiency across ministries and improve resourcing to address delays for services and programs for children with special needs.

The Public's Ideas on Revenue Generation

Question 2: Should government continue to protect core services such as health and education, and if so, how should government increase revenues to pay for these services?

This section focuses on the second part of Question 2 - how should government increase revenues to pay for core services such as health and education? The Finance Committee believes that strategic investment to encourage economic growth is a major component of supporting current and future program expenditures. In support of this theme, we now review some of the suggestions we heard to enhance British Columbia's primary industries – agriculture, mining and forestry.

Agriculture

This year, we received submissions from organizations representing the different components of agriculture in the province. As outlined by the BC Agriculture Council, the industry comprises production, processing, distribution and sale of food and other goods such as flowers and nursery products, generates over \$35 billion in revenues and employs 290,000 British Columbians.

In addition, we received submissions from the BC Food Processors Association, the B.C. Fruit Growers' Association, Okanagan Kootenay Cherry Growers' Association, and the horticultural industry. Their suggestions included: provincial support of the AgriStability Program, including seeking administrative control over the federal-provincial program; ongoing investment in the marketing of B.C. agricultural products; and additional support to aid the meat processing sector. We also received several submissions from the Kelowna area seeking provincial support for upgrades to the water system currently managed by the Kelowna Joint Water Committee.

AgriStability Program

AgriStability serves as an insurance program for farmers who may be subject to steep fluctuations in farm incomes. The program is currently administered by the federal government; however, certain provinces such as Alberta, Ontario and Quebec, administer the program on behalf of the federal government.

British Columbia had previously announced that it too would take over administrative control of the AgriStability program, in order to be more responsive to the needs of local farmers. The B.C. Agriculture Council expressed concerns about whether the transfer of this program to Kelowna was still being contemplated by the provincial government:

"The BCAC is strongly supportive of the Ministry of Agriculture and Lands decision to move the administration of the AgriStability program to Kelowna, rather than having the program administered by the federal government. However, the industry is concerned that the current fiscal environment could further delay this important transfer." (Andy Dolberg, British Columbia Agriculture Council, Vancouver public hearing)

Marketing B.C.'s agricultural products

In February 2008, the government released its B.C. Agriculture Plan. Included in this plan was a recommendation for the government to contribute resources annually to promote local agricultural products and develop a B.C. brand. This branding exercise would profile high-quality products reflecting B.C.'s reputation for environmental sustainability and healthy living. Some of the suggestions we received are as follows:

"The BC Agriculture Council is clearly disappointed that the B.C. branding initiative for agricultural products – a key commitment in the BC Agriculture Plan – has not been funded. B.C. is falling behind at a time when there is a growing public interest in being able to identify and purchase local healthy products." (Rhonda Driediger, BC Agriculture Council, Vancouver public hearing)

"Buy BC is a great program that deserves government support through matching dollars where they focus on locally-grown, B.C. products." (Penny Gambell, Lake Country, On-line survey 1181)

Meat industry enhancement

The BC Food Processors Association noted that through government support, there are now 36 licensed meat processing plants, with 30 more proponents working towards obtaining a Class C licence. As these provincially-licensed abattoirs can serve hundreds of producers and customers, they are crucial to local food economies – particularly in remote communities. The Association recommended that the government continue to provide support to the Meat Industry Enhancement Strategy Team for the next three fiscal years in order to support both public health and food security. In addition, it was requested that the provincial authorities remain responsible for inspection services and that the provincial government work with the Canadian Food Inspection Agency to support development of slaughter waste management solutions in B.C.

"We need to continue the rather costly inspection service after 2010, either a service provided through provincial agencies — preferable to CFIA — and we need to improve the interagency work necessary at the provincial level. It's not just one ministry. There are many ministries involved in what has to happen in the meat industry. We've got Agriculture. We've got Healthy Living. We've got municipal affairs — and all the problems of NIMBYism; and we've got Environment. It's a multi-ministry task to make something happen..."

The concerns over the waste management programs are very severe. You cannot have an abattoir if you can't get rid of the waste." (Robin Smith, BC Food Processors Association, Surrey public hearing)

Water infrastructure

While in Kelowna, the Committee heard from the Kelowna Joint Water Committee concerning requirements to upgrade water infrastructure in that area. The suburban Kelowna region is currently served by four large water improvement districts: Black Mountain, Glenmore-Ellison, South-east Kelowna, and Rutland. The Joint Water Committee expressed concerns that recent protocols requiring water districts to upgrade domestic water supplies comes at a notable cost to the residents, businesses and farms serviced by these water districts. Compounding the problem is the fact that the region is largely agricultural land, and thus lacks the population density to afford these significant upgrades. Furthermore, improvement districts, regardless of their size, are currently not eligible to receive provincial grants for utility upgrades.

The Committee received several letters of support too, for increased provincial funding to offset the costs associated with the water infrastructure upgrade. Here is some of what we heard:

"The Ministry of Community and Rural Development does not provide any kind of grant funding for improvement districts. The reason for that is that there are probably almost 300 improvement districts in the province, and the majority of them are very small. What we have in Kelowna is four very large — probably the four largest remaining — improvement districts in the province here. They're very effective bodies. They have the economics of scale to operate very efficiently, and right now the policy is that we have 55,000 people in the province that haven't received any substantial grant money from the province for 40 years. We're looking for funding support at equivalent levels with other utilities in the province." (Bob Hrasko, Kelowna Joint Water Committee, Kelowna public hearing)

"I think that water quality should be high on funding priority lists. In addition to funding, I understand there is a policy issue where water improvement districts are not eligible for provincial grants. If you have any influence on changing the policy to allow funding for water improvement districts that would be a positive step." (Bill Casswell, Kelowna, Written submission 100)

"The executive of the Glenmore Valley Community Association is writing to let you know that we are in support of the Kelowna Water Quality Improvement Projects. The great majority of the residents are eagerly looking forward to the Glenmore-Ellison Improvement District's projects that are aimed at reducing the turbidity of the drinking water." (Bruce Gillon, Glenmore Valley Community Association, Written submission 218)

Agriculture recommendations

The Finance Committee recommends that the provincial government:

29. Maximize the benefits of federal-provincial programs such as AgriStability and the Risk Management Program by providing adequate provincial contributions. The Committee welcomes the recent move of the federal office to Kelowna in order to provide a greater connection to the needs of B.C.'s agriculture community.
30. Provide support for a branding program for B.C. agricultural products, as recommended in the B.C. Agriculture Plan.
31. Provide additional resources to assist and encourage processors in the meat industry, with a particular emphasis on waste disposal.
32. Allow water improvement districts of a certain minimum size to be eligible for, and able to apply directly for, infrastructure funding programs such as Build Canada, in the same way as municipal governments.

Mining

Representatives from Geoscience BC, the Mining Association of British Columbia and the Association for Mineral Exploration made presentations to the Finance Committee in Vancouver and Victoria to advocate for strong provincial support for the mining sector. We heard that mining and mineral exploration contributes approximately \$500 million in tax and royalty revenues to the provincial economy and employs 85,000 people. The province is home to nearly half of new mine projects proposed in Canada, representing \$10 to \$15 billion in investment opportunities.

The Committee received several submissions endorsing the commitment that the construction of the northwest transmission line would proceed, as these proponents believe strongly that its construction will spur on mining development in the area. More specific requests were also made to bolster investment: continued funding in Geoscience BC, and for the province to provide greater certainty with respect to the B.C. mining flow-through share tax credit. The sector representatives also recommended streamlining the federal / provincial environmental assessment process.

Geoscience BC

Representatives from Geoscience BC appeared before the Committee to give what has become an annual update on the status of their work. The organization – which has a mandate to attract new mineral and oil and gas investment to B.C. through the provision of geoscience data, knowledge and expertise – has received \$36.7 million in funding from the provincial government since 2005. However, the program is scheduled to wrap up by March 2012 unless new funding is secured.

The organization stressed that there remains a great deal of work to be done, particularly with respect to oil and gas exploration in the north-east and mineral exploration in the interior and north-west. Geoscience BC, with the support of the Mining Association of British Columbia, recommended that

one way of providing sustainable funding was to allocate a portion of the \$10 million mineral title fees collected from the mining industry back into geosciences. Here is what we heard on this topic.

"We see investing in geosciences as an important role for government to take in positioning B.C. for the economic recovery. Essentially, minerals and oil and gas are key economic drivers for the province. We are one of the fundamentals to stimulating economic activity, which helps us keep B.C. competitive and helps us pay for health care, education and the social services on which we all depend and feel very strongly about maintaining." (Lyn Anglin, Geoscience BC, Vancouver public hearing)

"Geoscience is an essential building block of a mining economy and it is estimated that every dollar invested in geosciences stimulates \$5 in new exploration by the private sector. The Mining Association of British Columbia recommends that the government commit to long-term funding for Geoscience BC and re-invest in the B.C. Geological Survey." (Pierre Gratton, Mining Association of British Columbia, Vancouver public hearing)

B.C. Mining Flow-Through Share (MFTS) Tax Credit

On September 1, 2009, the government introduced legislation to extend the expiry date for the BC MFTS tax credit to December 31, 2010. From the industry's perspective, there is a desire to make the tax credit permanent, or at least in place for a longer period.

"The flow-through share tax credit has been in place now for many years both provincially and federally, and it's re-extended annually. We're asking that it be made permanent. This would likely have to be in conjunction with the federal government as well, but it's something that's fairly redundant. For each dollar of lost tax revenue with respect to this credit, approximately \$2.50 of new investment is created, so there's an argument for return on investment." (Gavin Dirom, Association for Mineral Exploration in British Columbia, Victoria public hearing)

"We're recommending that you provide the exploration industry with some security about the future and in the next budget provide an indication that it won't just be renewed for one year. Renew it for three years. Send a signal that this is an important tax measure that's here to stay." (Pierre Gratton, Mining Association of British Columbia, Vancouver public hearing)

Environmental Assessment Process

Representatives of the mining and mineral exploration sectors also expressed frustration with the lack of coordination between the federal and provincial environmental assessment processes. Specifically, presenters appearing before the Committee recommended that the provincial Environmental Assessment Office become the lead and sole agency for reviewing major projects in the province. It was argued that this move would significantly reduce the lead-time for mine development, while maintaining a rigorous environmental review process. Here is a sample of what we heard:

"We are supportive of having this province work with the federal government to have legislative reform that essentially enables the respective governments to accept project reviews as equivalent. We welcome the support of this province in making that happen." (Gavin Dirom, Association for Mineral Exploration, Victoria public hearing)

Mineral exploration and mining recommendations

The Finance Committee recommends that the provincial government:

33. Consider providing ongoing funding for Geoscience BC.
34. Provide greater certainty to the mining industry by committing to the B.C. mining flow-through-share tax credit for a minimum three-year extension.
35. Work with the federal government to adopt a single, comprehensive and effective environmental assessment program to avoid duplication and unnecessary delay.

Forestry

The Committee heard how the B.C. forest industry is struggling. Mill closures, capacity reductions, and layoffs dominate the short-term prospects for the industry was a message we heard from both industry and labour. While industry representatives were guardedly optimistic about the long-term future of the industry, the short-term challenges facing the forestry sector are considerable.

Considerable disagreement exists on the best strategy to reposition the industry to take advantage of future opportunities. All sides, however, agree that the sector is currently in survival mode and needs to develop strategies to promote productivity and competitiveness, while enhancing worker safety.

"There are more than 10 million cubic metres of timber available for local mills to harvest, yet they cannot afford to pay for them. Why when our province is in need of revenue do we continue to cut off our nose to spite our face? The minister has the ability to remove some of the barriers to export. That would increase the value of this timber, increase the amount that's harvested, increase the employment, increase all the taxes that are paid, and reduce social costs." (Dave Lewis, Truck Loggers Association, Vancouver public hearing)

"Allowing market forces to simply dictate what happens in this province is an acute failure. We need government intervention to encourage investment in manufacturing, particularly to resurrect the value-added sector, which has been virtually destroyed in this province. For instance, the government should not allow access to public timber rights without commitment to investment and job creation. We should stop raw log exports and use the wood to stimulate manufacturing domestically." (Kim Pollock, United Steelworkers, District 3, Vancouver public hearing)

"We recommend the creation of a Premier's Productivity Council to inform future provincial budgets on measures required to improve productivity required to ensure sustainable economic performance for British Columbia's economy." (Rick Jeffreys, Coast Forest Products Association, Vancouver public hearing)

Forestry recommendation

The Finance Committee recommends that the provincial government:

36. Consider creating a task force to examine how worker safety, productivity and competitiveness can be improved within the forest industry.

British Columbians' Views on Tax Priorities

Question 3: Should the government continue to reduce taxes?

Most of the input we received on this question came via the written submissions or the on-line survey forms. The clearest message we heard from the public was that government should not reduce taxes – particularly, corporate and personal taxes – at this time.

We received submissions both for and against personal income tax cuts. Many British Columbians suggested that if tax decreases are contemplated by the government, they should be focused on low- and medium-income families. Other participants suggested raising B.C.'s personal income tax exemption level to match that of Alberta.

We also received submissions requesting the government lower taxes for small businesses. However, many submissions received indicated that additional corporate tax cuts beyond what has been announced are not warranted at this time. Here is a sample of the public's responses to Question 3:

"British Columbia is already well positioned in comparison to other provinces with respect to tax rates. Further reductions at this time, in our view, would have a serious impact on the province's ability to deliver core services. Consideration of tax incentives could be one of the alternative methods to meet budgetary needs." (Susan Murphy, Canadian Federation of University Women, BC Council, Written submission 153)

"The tax burden on low and middle income earners is significant but not unbearable and it is a fair trade to help maintain core services. The exception would be low-income families who should never be left in the lurch by any group that would call themselves a government." (Kevin Lambert, Langley, On-line survey 1179)

"Yes, increase B.C.'s personal income tax exemption to match Alberta's \$16,775. This will show that the government is helping low income workers." (Barb MacDonald, North Vancouver, On-line survey 132)

"The tax burden for businesses could be reduced to stimulate job growth. This means more revenue from the government through personal income taxes and consumption taxes." (Daniel Irish, Threewave Software, Inc., Vancouver, On-line submission 1071)

"Raise the corporate tax rate to reflect more balance between corporate and individual tax rate." (Ken Zydyk, Port Alberni, On-line survey 1066)

Harmonized Sales Tax (HST)

This year, the Finance Committee conducted its consultation against the backdrop of a significant shift in the government's taxation policy.

On July 23, 2009, the Government of British Columbia announced its intentions to harmonize the provincial sales tax (PST) with the federal goods and services tax (GST) effective July 1, 2010. Designed to boost business investment, improve productivity, enhance economic growth and create jobs, B.C. will have the lowest HST in Canada at 12 percent.

The proposed HST implementation strategy includes point-of-sale rebates of the provincial sales tax on fuel purchases and a partial rebate of the provincial portion of the single sales tax for new housing. In addition, the government has announced a refundable B.C. HST credit paid quarterly with the GST credit and carbon tax credit to offset the impact of the new tax on those with low incomes.

In signing an agreement to implement the HST, the federal government will provide British Columbia with \$1.6 billion in transitional funding. The government has indicated that these funds will be used to fund vital core services like health and education.

The government's post-election announcement that it had signed a Memorandum of Agreement with the federal government to implement a harmonized sales tax (HST) dominated the public's comments on tax policy.

The majority of submissions from local chambers of commerce, provincial business organizations, and the manufacturing and resource sectors all spoke strongly in favour of tax harmonization. On the other hand, many British Columbians disputed the claim that government, in fact, was reducing taxes – citing the HST as an example of a tax increase on individual consumers.

As the HST and its potential impacts was a dominate theme in this year's public consultation, this section begins by examining the general comments we received on this topic. We then consider proposals for general mitigation strategies; including relaxing the rules for PST audit and expediting the removal of all phased-in input tax credit restrictions. We also consider strategies to address adverse impacts on certain sectors, such as tourism, health services, public sector organizations and residential housing construction.

The Committee also heard several calls for the government to consider raising the threshold of the First Time Homebuyers' exemption of the property transfer tax, as well as suggestions to remove this tax from on all housing transactions. While some presenters argued that increasing the threshold on the property tax should be considered as an HST mitigation strategy, the Committee agreed that the threshold should be considered separate of the HST implementation.

We also heard some specific concerns concerning property tax levels. The Committee was particularly interested in the submissions concerning taxation levels on industrial and agricultural properties.

HST input

During the budget consultation process, the Finance Committee received extensive public input on the proposed HST, ranging from submissions voicing unequivocal support for the new sales tax through to others expressing strong opposition to its implementation.

Many businesses were in favour of the implementation of the HST. Presentations made by the B.C. Chamber of Commerce, associations representing primary industries, the manufacturing and export sector, as well as the insurance and telecommunications industries, all strongly endorsed the adoption of the HST. Some of the benefits identified by these supporters include: significant reductions in production input costs; reduced red tape and administrative costs in terms of tax compliance; increased competitiveness with other jurisdictions; and enhanced prospects for increased capital investment over the longer term. Below is sample of the support for the HST the Committee received:

"The opposition to HST must answer the question: if we do not harmonize, how do we expect our resource industries, our technology sectors and our manufacturing industries to compete in the global marketplace — or in the Canadian marketplace, for that matter — let alone attract investment?" (John Winter, British Columbia Chamber of Commerce, Surrey public hearing)

"We estimate the HST is going to reduce operating costs for most mines anywhere between half a million dollars to a million and a half a year. It should reduce the cost of a new mine by some \$10 million." (Pierre Gratton, Mining Association of BC, Vancouver public hearing)

"The HST will prove to be perhaps the most critical tax policy change the government could introduce to assist the forest industry in recovery in the short-term and to ensure that it remain competitive for the long-term." (Rick Jeffreys, Coast Forest Products Association, Vancouver public hearing)

"The recently announced HST in B.C. is a welcome announcement to the manufacturing sector. This is probably the most significant tax move the government could make to improve industry competitiveness and attract capital investment to the province. Further, it simplifies compliance, and would allow BC business to focus on productivity and markets, not tax compliance." (Craig Williams, Canadian Manufacturers and Exporters – BC Division, Written submission 029)

"The HST is a competitive 'game changer' for the northern export-oriented resource and manufacturing economy. To our organization, taking any steps which improves the competitive underpinnings of our export-oriented resource economy is sound public policy and it will make an on-the-ground difference in our resource-based economy." (Tim McEwan, Initiatives Prince George, Prince George public hearing)

"The recent government announcement of its plan to harmonize the BC sales tax with the federal GST will considerably improve B.C.'s standing in terms of tax competitiveness. The property-and-casualty insurance industry welcomes this decision as good for the economy." (Serge Corbeil, Insurance Bureau of Canada, Vancouver public hearing)

"Telus is supportive of B.C.'s decision to adopt the HST. We think it makes sense, given Ontario's decision. And it will enable B.C. to remain competitive with other jurisdictions." (Kim Logan, Telus, Vancouver public hearing)

Although most business organizations appearing before the Committee supported the adoption of the HST, three sectors of the B.C. economy were opposed to the HST implementation: the foodservice industry, tourism, and the organizations involved with the construction and sales of new homes.

"We understand that the HST may be good for some capital-intensive industries, but it will be devastating for British Columbia's labour-intensive food service industry." (Mark von Schellwitz, Canadian Restaurant and Foodservices Association, Vancouver public hearing)

"The provincial government's goal of increasing tourism revenues to \$18 billion by 2015 will be jeopardized by introduction of the tax without significant mitigation measures for tourism put in place." (Stephen Regan, Council of Tourism Associations, Written submission 590)

"Clearly the government's proposal increases the tax burden for B.C. homebuyers, and does not account for the specific variations in home prices. A single rebate threshold does not adequately address the diverse reality of the B.C. housing market. Homebuyers are being pushed to the brink to accommodate increasing demands from government, and the HST represents yet another demand on B.C.'s already overtaxed homebuyers." (Robert Laing, British Columbia Real Estate Association, Surrey public hearing)

The Committee also received numerous written and on-line submissions from individuals and small-businesses claiming that the HST, as designed, increases the tax burden faced by low- and middle-income families. Here is a sample of their views:

"Reducing taxes will help spur the economy as taxes do truly have a big impact on lower income families. Adding more taxes onto items is definitely not the answer. NO matter what the government says, adding the HST will not help the regular citizens but it will help out the bigger business industries, not the workers in the long run." (Janelle Andrews, Kelowna, On-line survey 468)

"It always seems that the middle class worker is the one who pays for everything. I'm not getting anything from this HST. Business is getting tax breaks, the poor are getting rebates from the government. What about the middle class wage earner? All I get are increase taxes when I take my family out for dinner." (Michael Vilio, Surrey, On-line survey 920)

"Introducing this HST is counter-productive - now we will have to pay PST on services that we didn't have to before - this is a big negative and restrains people from making big purchases." (Bonnie Hrabchuk, Kelowna, On-line survey 847)

"The HST tax is going to have a huge negative impact on tourism numbers in the province. The government should be looking into ways of attracting tourists to the province, not discouraging them with a new tax. There are many small, isolated BC communities that have made a big effort in recent year to transition from a resource based economy to a more diversified economy that includes tourism. The introduction of this new tax is completely undermining these efforts and will

greatly speed up the dying out of these small communities." (Beat Steiner, Bella Coola Heli Sports, Whistler, On-line survey 124)

"The HST will devastate many small businesses that provide necessary jobs to our economy. It will also put additional strain on families that already struggle just to put food on the table." (Richele Chan, Envoy Transportation Ltd., Coquitlam, On-line survey 385)

HST Mitigation

Under the Memorandum of Agreement signed with the federal government, British Columbia is only able to designate a limited number of point-of-sale rebates for the provincial sales tax portion of the HST. The value of the rebates is not to exceed 5 percent of the estimated GST base for B.C.

The government has already announced a significant number of products that will be exempt from the 7 percent provincial portion of the HST, including gasoline and diesel fuels; books; children's clothing and footwear; car seats and booster seats; diapers; and feminine hygiene products. In addition, the government has indicated that it will also provide a provincially-administered point-of-sale rebate for residential energy consumers.

The maximum 5 percent exemption limit affords the government little room to implement mitigation measures to offset potential challenges faced by certain sectors within the sales tax model. Indeed, one of the primary benefits of the HST is the elimination of the duplication of administrative rules associated with the current two-tax structure. A key message the Committee heard from the Institute of Chartered Accountants of British Columbia was the need to avoid complicating the HST model by adding one-off exemptions for various sectors. Below is its:

"Some sectors — there's no doubt — will be challenged by the taxation change. However, it is imperative to keep the new system simple. If the government decides to provide tax relief to affected sectors, it should do so using mechanisms other than tax exemptions." (Richard Rees, Institute of Chartered Accountants of British Columbia, Vancouver public hearing)

Nonetheless, we heard from a wide array of business organizations asking the government to consider providing specific relief to reduce the short-term impacts associated with moving to the HST. We will first examine some of the proposals to reduce the PST audit provisions and requests to accelerate the phase-in of input tax credits. We will then look at some of the requests made by various industries with regard to HST implementation, particularly in the areas of tourism, private health care delivery, potential impacts on public sector entities, and residential housing construction. Below are some of the suggestions we heard.

PST audits

The Kamloops and Nanaimo Chambers of Commerce both expressed concerns that small businesses may be unable to comply with the PST existing audit process, as the knowledge base will quickly erode once the HST comes into effect. The chambers recommended that the PST audit timeframe be reduced to two years. Here is a sample of their input:

"With respect to the PST, the knowledge base of the people within the industry, like our employees, will decline very rapidly. Therefore, I would suggest that any PST audits have to be completed within two years after implementation of the HST." (Peter Aylen, Kamloops Chamber of Commerce, Kamloops public hearing)

"Our recommendation is that any PST audits be completed within two years so that business owners and advisors can deal with the issues while the expertise is still available." (Wally Wells, Nanaimo Chamber of Commerce, Nanaimo video conference session)

Input tax credits

Under a harmonized sales tax, businesses are able to claim input tax credits (ITCs) for the HST they pay, effectively recovering the tax paid on their business inputs. However, several presenters appearing before the Committee noted that the government has proposed that large businesses with sales in excess of \$10 million would be subject to temporary restrictions on certain ITCs, including on energy, telecommunication services, and road vehicle purchases.

Materials provided to the Committee stated that phased-in restrictions will impose onerous red tape, for minimal financial benefit. The Institute of Chartered Accounts of British Columbia noted that the revenues collected from the phase-in are "relatively small" (\$155 million in 2010 and diminishing in subsequent years), yet will cause a significant administrative burden.

It was suggested that the government consider eliminating the phased-in restrictions, or significantly increase the \$10 million threshold, to minimize the potential impact on small- and medium- sized businesses. Some of the presentations made to the Committee are as follows:

"Make it simple – remove all phased-in input tax credit restrictions, or significantly increase the \$10 million threshold to minimize the administrative impact on small- and medium- sized businesses." (Richard Rees, Institute of Chartered Accountants of British Columbia, Vancouver public hearing)

"We're suggesting that consideration should be around speeding up the phase-in of restricted input tax credits for large businesses. We think this is critical on the competitive side." (Manley McLachlan, British Columbia Construction Association, Surrey public hearing)

Support for eliminating the phased-in input tax credits was also strongly recommended by the tourism sector. Here is what we heard:

"The Council of Tourism Associations recommends that the government maintain full eligibility for input tax credits for all tourism-related businesses by eliminating the \$10 million revenue cap for ITC eligibility." (Stephen Regan, Council of Tourism Associations, Written submission 590)

"Large attractions easily exceed \$10 million in annual revenue and are therefore further handicapped with onerous input tax credit exemptions for hydro and other large inputs." (Dave Cowen, Butchart Gardens Ltd., Written submission 521)

Tourism

As noted above, the tourism sector expressed serious reservations about the HST and highlighted the following mitigation measures.

Additional Hotel Room Tax

In certain communities, the Additional Hotel Room Tax (AHRT) of up to 2 percent – which provides funding for community Destination Marketing Organizations – was also subject to termination following the implementation of the HST. However, the government has since announced that this tax will continue to support local tourism organizations until June 30, 2011.

Local tourism marketing organizations in Kamloops and Kelowna, as well as local chambers of commerce, appeared before the Committee to express their support for the continuation of the Additional Hotel Room Tax. The industry representatives indicated that the AHRT was one source required to provide the industry with predictable, performance-based revenues to further the tri-level provincial marketing system. The Committee received the following submissions on this topic.

"With the implementation of the HST, the additional hotel room tax of 2 percent to fund destination marketing systems around the province was in jeopardy. In Kamloops, this program fuels about \$800,000 worth of an overall \$1.3 million tourism marketing budget. A legislative change is required to allow this program to continue. The change should be performance-based, industry-driven and effective." (Lee Morris, Tourism Kamloops, Kamloops public hearing)

"The AHRT revenue allows for market development – growing the consumer base as opposed to competing with other destinations for the same consumers. We believe this incremental, user pay tax is the appropriate mechanism to generate tourism marketing revenues and that it should be maintained with appropriate accountability measures in place, rather than taken out of HST revenues." (Bill Eager, Tourism Kelowna, Kelowna public hearing)

"The AHRT, which currently funds destination marketing organizations, has been extended to 2011. But tourism is an industry that relies on long-term strategic planning and needs funding security, controlled regionally, in order to adequately market our destinations. Establishing this surety early in the term is vital for the health of the industry." (Shannon Renault, Greater Victoria Chamber of Commerce, Victoria public hearing)

Fixed-priced contracts

The Council of Tourism Associations also expressed concerns about the HST transitional rules announced on October 14, 2009. Under the announced rules, contracts for tourism services signed prior to the announcement of the transitional rules, yet delivered after July 1, 2010 are subject to PST. Given the uncertainty facing the industry during this interim period, the tourism industry requested that the government offer rebates or exemptions for contracts signed during this period.

"Provide rebates or exemptions for tourism services provided after July 1, 2010 and for which PST was not charged, if the contract was signed before October 14, 2009 (the HST Transitional Rules announcement date)." (Stephen Regan, Council of Tourism Associations, Written submission 590)

Health care contractors

The Committee heard a submission which highlights a serious concern about the ramifications of the HST will have on independent contractors operating within the health care system. With an ever-increasing number of senior citizens, the demand for a wide variety of auxiliary health care services is increasing. Whereas these services were previously GST-exempt, contractors will now be required to include the harmonized sales tax for residential care for seniors.

"Once B.C. implements an HST, independent contractors within health care services will be at a 12 percent disadvantage when competing against public sector providers. Many of these contractors are working in the sector such as seniors' care. Due to our aging population and the fact that government funds much of these costs of these sectors, these inequities should be addressed by the federal government." (Murray Presley, Presley & Partners, Courtenay video conference session)

SUCH sector

In the *September Budget Update*, the Ministry of Finance announced that the government will provide a rebate of 75 per cent of the provincial portion of the HST for local government entities that qualify for the federal municipal GST rebate. However, a similar commitment to SUCH-sector entities has yet to be made.

The Committee received numerous oral and written submissions from boards of education around the province. Many of their presentations expressed concerns that the school districts will be forced to divert funds required to provide education to offset the additional costs associated with the HST. Some districts provided the Committee with preliminary information on the annual added expense the HST will create. Below are some of the comments we received on this topic from boards of education, university faculty associations and the B.C. Business Council:

"With the introduction of the new HST, school districts again need assurance from the provincial government that these new costs to our education system will be provided for within next year's block funding. It is estimated that the financial impact will be in the 1 percent cost range for our non-personnel costs, or approximately 10 percent of our overall budget." (Kathie Ward, Board of Education, School District No. 42 (Maple Ridge – Pitt Meadows), Written submission 147)

"Ensure that Boards of Education are 'kept whole' through the implementation of the HST. The estimated annual cost of the HST for the Langley School District is \$150,000. In other words, tax dollars that had been allocated to the education of our students will be diverted to other purposes." (Joan Bech, Board of Education, School District No. 35 – (Langley), Written Submission 084)

"It's not clear from documentation provided by the provincial government at the September Budget Update if public postsecondary institutions will receive the same HST rebates as are currently available for GST. If the same rebate structure were to apply, the effective HST rate would be about 4%, rather than 12%. Although substantially lower, this will, nonetheless, represent an increase in the cost of taxable goods and services purchased by colleges and universities for educational purposes." (Rob Clift, Confederation of University Faculty Associations of British Columbia, Vancouver public hearing)

"The Business Council recommends that the province take steps to minimize any extra costs or additional costs for public sector bodies under the HST. In particular, we are concerned that the HST not lead to substantially higher costs for universities and colleges, because this is a time when enrolment is growing, and there is a growing need for a well-educated workforce." (Ken Peacock, Business Council of British Columbia, Vancouver public hearing)

HST new home rebate threshold

While in the lower mainland, the Finance Committee heard from real estate boards and the construction industry that the government should raise the threshold at which the HST applies to the sale of new homes above its current level of \$400,000. The British Columbia Real Estate Association recommended that one way to reduce the increased tax burden faced by new home buyers in the lower mainland would be for the government to implement a regional rebate threshold for new housing and index those thresholds annually using the New Housing Price Index:

"Consider a new home in the Vancouver area: with an average price for a single detached home being \$896,792, the current taxes (GST and Property Transfer Tax) total \$60,775. Beginning on July 1, 2010, the same homebuyer will pay an additional \$22,329 in taxes due to the HST. Clearly the government's proposal increases the tax burden on B.C. homebuyers and does not account for the significant variations in home prices around the province. A single rebate threshold does not adequately reflect the diverse reality of the B.C. housing market." (Robert Laing, British Columbia Real Estate Association, Surrey public hearing)

"We also recommend that the province take further measures to mitigate the impact on the housing sector perhaps by a higher threshold and bigger rebate." (Manley McLachlan, British Columbia Construction Association, Surrey public hearing)

An additional concern raised by the residential housing construction sector was the transition rules for the sale of new housing. While the government has issued general transition rules for the HST, the rules for new housing construction were explicitly left to a later date. Those involved with the construction and sale of new homes requested that the government define these rules as quickly as possible. They framed their request in the following manner:

"The general rules for HST transition were announced on October 14. We haven't seen anything specifically on real estate yet. I know the industry is hoping to see some specific rules attached to our industry, the homebuilding industry, for new homes in particular. We're hoping the government will listen to some of the mitigation measures that are possible." (Harriet Permut, Real Estate Board of Greater Vancouver, Surrey public hearing)

-HST mitigation recommendations

The Finance Committee recommends that the provincial government:

37. Reduce the current PST audit assessment limitation periods to two years following implementation of the HST.
38. Accelerate the phase-in of Input Tax Credits ahead of the planned schedule should economic improvement allow.
39. Maintain the maximum 2 percent Additional Hotel Room Tax (AHRT) beyond June 30, 2011.
40. Introduce mitigation that reduces the impact of the HST on those in the tourism sector who, prior to the HST being announced, signed fixed-price contracts which extend beyond July 1, 2010.
41. Work with the federal government to address HST inequities between private and public providers of residential care services for seniors.
42. Develop HST mitigation strategies which result in no substantial negative impact for boards of education, post-secondary institutions and health regions.
43. Raise the proposed \$400,000 HST rebate threshold for new homes.
44. Announce HST transition rules for all sectors as soon as possible to foster certainty.

Property Transfer Tax

Another mechanism to alleviate some of the concerns the residential housing industry raised during our budget consultation was to increase the threshold for the First Time Homebuyers' exemption from the property transfer tax and rationalize the rules around eligibility. The province's real estate boards also insisted that the government should consider eliminating the property transfer tax altogether. Below is a sample of the comments received:

"The Fraser Valley Real Estate Board recommends that the provincial government implement a three-year phase-out of the Property Transfer Tax by 1) increasing the tax threshold to \$500,000 in 2010, 2) eliminating the tax on homes under \$500,000 in 2011, and eliminating the tax altogether by 2012." (Christine Caldwell, Fraser Valley Real Estate Board, Surrey public hearing)

Property transfer tax recommendations

The Finance Committee recommends that the provincial government:

45. Raise the threshold for the First Time Homebuyers' exemption of the Property Transfer Tax from its current level of \$425,000.
46. To promote housing affordability, reduce the Property Transfer Tax on all housing transactions, once the economy improves and provincial revenues allow.

Property Tax Assessment

The Committee received several requests urging the government to continue to review property tax levels. In particular, property taxes charged on both industrial and agricultural properties appeared to be the most prominent issue. Concerns over the property classification of car dealerships and rural residential property were also brought to the Committee's attention.

Industrial property tax

The Finance Committee received submissions from the business community and other groups on the issue of industrial property tax rates. The B.C. Business Council, for example, after noting that B.C. has "the most anti-competitive business property tax regime in Canada," recommended that the provincial government intervene to reduce the number of business property classes, limit municipalities' ability to set their own tax rates and ratios with respect to industrial property, and develop an appeal mechanism to review the fairness of local decisions. Here is a sample of the input we received on this topic.

"We recommend that the Province put some limits on the municipalities to levy property tax rates on industry. This can be done by establishing a single province-wide rate for class four properties, or by legislating 'fairness ranges' to control the tax rates that municipalities can charge to different types of properties." (Ken Peacock, Business Council of British Columbia, Vancouver public hearing)

"Since the mid-1980s, property taxes levied against energy pipeline investments in British Columbia have increased relative to other property tax payers.... Unless this property tax situation is remedied, government faces a number of risks including reduced oil and gas exploration and production investment and foregone investment in existing and new energy pipeline infrastructure. In addition, British Columbia will not realize the employment and economic benefits association with these foregone investments." (Brenda Kenny, Canadian Energy Pipeline Association, Written submission 548)

"Immediately introduce legislation to specify maximum ratios between municipal property taxes on residential property compared to various classes of business properties and commit to a full-scale review and overhaul of the property tax regime to be completed in 2010. Our companies are having to go to court to sue municipalities for overtaxation. That shouldn't happen. Let's get this thing figured out and put to bed once and for all." (Rick Jeffreys, Coast Forest Products Association, Vancouver public hearing)

"It appears that just because businesses don't have a vote — and you can say this is taxation without representation — local government can tax them as they see fit. To drive businesses to look outside their area, possibly outside of their country for reasonable taxation, is to drive them away. What may be politically expedient in the short run may be very dangerous in the long run." (Murray Presley, Presley & Partners, Courtenay video conference session)

Farm improvements tax exemption

In July 2009, the Farm Assessment Review Panel reviewed the issue of tax exemptions for farm improvements. Current legislation in this area provides an exemption of up to \$50,000 in farm improvements. However, the Committee learned from the B.C. Agriculture Council that this level may be acting as a barrier to redevelopment of existing buildings and more intensive farm production such as greenhouses.

"The British Columbia Agriculture Council is still developing its full response to the Farm Assessment Review Panel; however, we recommend that government exempt farm improvements at 87.5 percent of assessed value for the 2011 Assessment Roll." (Rhonda Driediger, British Columbia Agriculture Council, Vancouver public hearing)

Property tax assessment recommendations

The Finance Committee recommends that the provincial government:

47. Ask the Ministry of Community and Rural Development, in conjunction with the Union of British Columbia Municipalities, to review taxation levels, as they apply to Property Class 4 Heavy Industry and Property Class 5 Light Industry, with a particular view to competitiveness.
48. Exempt farm improvements at 87.5 percent of assessed value, or \$50,000, whichever is greater; and consider providing impacted local governments with mitigation funding, per Recommendation 9 of the Farm Assessment Review Panel's 2009 report.

British Columbians' Feedback on Deficits

Question 4: How should government control deficits during difficult economic times?

Recently, the provincial government has extended the period during which deficit budgets can be presented to the Legislative Assembly from two to four years. For the most part, the feedback received by the Finance Committee was supportive of the temporary deficits to protect vital services during challenging economic times. Some of their comments are provided below:

"We believe the deficits need to be reasonable. Other provinces have boldly stepped out and gone beyond that, and we believe it is possible for British Columbia to do that as well. If B.C. were to follow the lead of Alberta and/or Ontario, we could have a look at a deficit of perhaps \$7 billion or \$8 billion. We think that would help the province, not through the rebuilding of the infrastructure — that is, the [physical] infrastructure. We also want to talk about the social infrastructure — the needs of human beings in this province." (Darryl Walker, British Columbia Government and Service Employees' Union, Vancouver public hearing)

"The B.C. government should allow for cyclical deficits to run as high as necessary to accommodate the revenue shortfalls. Most economists agree that running a deficit is the best response to a serious recession. B.C. is well positioned to run temporary deficits as we have the lowest debt-to-GDP ratio of all provinces except Alberta." (Igluka Ivanova, Canadian Centre for Policy Alternatives, BC Branch, Vancouver public hearing)

Recognizing the dramatic swings in provincial revenues, business organizations and many individuals supported the government's decision to temporarily run deficits. Here is what they had to say:

"It is somewhat regrettable that the province was pushed back into a deficit due to the onset of what was a largely unanticipated global recession. According to the recent document produced by the government, we'll see a \$2.8 billion deficit in 2009-2010. The council, however, believes that returning to operating deficits is the right decision given the extent and swiftness of the global economic downturn." (Ken Peacock, Business Council of British Columbia, Vancouver public hearing)

"In a recession, governments need to act to provide stimulus. If they cut back, they simply ensure that any recession is more severe and prolonged, and may end in a depression. This is one of the times deficit financing is justifiable, especially when so many taxes have been reduced." (David Hill, Bowen Island, On-line survey 074)

"I don't think that deficit during difficult economic times should be such a worry provided that deficit is incurred on projects that have a long-term pay-off." (Myron Jepsen, Port Alberni, On-line survey 629)

"I am not in favour of deficits, but sometimes the pump has to be primed. I would like the government to make sure that we work our way out of the deficit financing as soon as possible and start back on debt reduction." (Bill Carruthers, Williams Lake, Written Submission 027)

In response to Question 4, some British Columbians, though, took the opportunity to express their frustration with this temporary return to deficit financing. They proposed instead that government should consider reducing the size of the bureaucracy, as well as the wages and benefits received by public service employees. Still others felt that there exists too much wasteful spending, particularly at the senior levels of bureaucracy. A sample of the comments we received is provided below:

"A comprehensive review of provincial government leaders, the legislature, ministries, staff compensation packages and related programs must be undertaken with reduction in mind. The size of government is too large, obviously inefficient, and costs too much." (Tyler Mitchel, Williams Lake, On-line survey 360)

"Cut the deficit by reducing government expenditure; if that means staff reductions, so be it." (Elizabeth Lawson, Delta, On-line Survey 1616)

"Reduce the bureaucracy in all areas of 'red tape' that are not related to the direct provision of services." (Simon Truelove, Delta, On-line Survey, 415)

"All of us have had to reduce our waste and inefficiencies, we have had to lay off very fine employees and reduce our expenditures to economically survive. Government must do the same." (Allen Grover, Naniamo, On-line survey 983)

"Deficit elimination through spending reductions; mandatory debt retirement; a lower, flatter and simpler tax system; spending reform; and greater consumer choice. The deficit and debt must be eliminated by a commitment to a smaller, accountable government and lower overall spending, not by tax hikes of any kind." (Jennifer Moffat, Qualicum, Written submission 049)

Other submissions called on the government to adopt a rigorous debt repayment strategy. The Canadian Taxpayers Federation, for example, suggested applying a fixed annual amount of provincial revenue generated, rather than applying a percentage of future fluctuating surpluses, to eliminate the debt.

"The Canadian Taxpayers Federation's number one priority for Budget 2010-11 is a legislated debt elimination plan which applies 2.5 percent of own source revenue to the provincial debt annually. The lesson for British Columbia is clear – creating a comprehensive tax system is important for the health of the economy, but lowering taxes while running up debt is unsustainable." (Maureen Bader, Canadian Taxpayers Federation, Vancouver public hearing)

"The government should present a plan for debt repayment as soon as the economic situation allows for it." (Insurance Bureau of Canada, Serge Corbeil, Vancouver public hearing).

"I would like to see smaller accountable government with lower overall spending and debt reduction and elimination being the big goal!" (Elizabeth Smith, Williams Lake, Written submission 051)

"In addition to contingency cushions, we should have debt repayment as a line item in the budget. Treat debt like a government ministry." (James Hepburn, Victoria, On-line survey 955)

Additional input was received by the Committee emphasising the importance of British Columbia balancing its budget as soon as possible. Here is a sample on what we heard with respect to returning to balanced budgets as soon as possible.

"The Prince George Chamber of Commerce is a strong supporter of a balanced budget. While we recognized that this balanced budget will not be possible for the coming year, we strongly encourage the government to examine its deficit funding policy and adjust as needed so that B.C. can return to a balanced budget as soon as possible." (Adele Yakemchuk, Prince George Chamber of Commerce, Prince George public hearing)

"Move to a balanced budget AS SOON AS POSSIBLE." (Boris Sawicky, Port Coquitlam, On-line survey)

"During good times, we should have a surplus budget and work on reducing our debt. During difficult times, we should try and maintain a balanced budget as much as possible, to minimize any debt increases." (Edward Tokarczyk, Richmond, On-line survey 1760)

"As much as society demands more and more from government, the decision to run deficits must be made with an ability to pay: either now or in the future. The goal is always to have a balanced budget and to be debt free. This will provide for both for a healthier province and for our children's future." (Jim O'Donnell, Abbotsford, On-line survey 1410)

Deficit control recommendations

The Finance Committee recommends that the provincial government:

49. Return to a balanced budget by the 2012/13 fiscal year, as currently required, or sooner if possible.

Summary of Recommendations

The Select Standing Committee on Finance and Government Services recommends that the provincial government:

Post-secondary education

1. Assist colleges and universities in their efforts to expand their distance/on-line curriculum offerings.
2. Investigate the merits of, and issues related to, using the Higher Education Price Index (HEPI) model, versus the Consumer Price Index, in regard to post-secondary funding allocation adjustments.
3. Examine the unintended consequences of the application of Generally Accepted Accounting Principles (GAAP) to universities and colleges, as it currently appears to hinder their ability to access outside capital, in particular for programs and infrastructure not typically funded by government.
4. Examine reducing the interest rate charged by StudentAid BC on student loans.
5. Consider extending the no-payment, interest-free period on B.C. student loans.
6. Examine the feasibility of establishing an engineering program at UNBC appropriate for the North.
7. Work with industry, unions, colleges and universities to expand and enhance apprenticeship opportunities.
8. Work with TransLink, B.C. Transit and post-secondary institutions to develop a U-pass program where feasible.

K-12 education

9. Work with boards of education to conduct a comprehensive review of the education funding formula.
10. Work cooperatively with the boards of education on a review of the administrative and reporting requirements for each school district and within the Ministry of Education.
11. Treat the annual facilities grant as a high priority for funding in the 2010-11 Budget.
12. Ensure that the implementation of all-day kindergarten is fully funded.
13. Enhance capacity within ministries and at the community level so that the planning and funding of adult literacy services are effective and well coordinated.

Health care and healthy living

14. Encourage the expansion of activity-based funding in health regions.
15. Utilize the expertise of all health professionals to the fullest extent to enhance the quality of health care services.
16. Expand the use of Nurse Practitioners and multi-disciplinary teams, telemedicine and e-health initiatives.
17. Continue to improve electronic information transfer between and within health regions.
18. Continue the efforts to reduce inter-provincial labour mobility barriers without compromising B.C. standards; and undertake measures to expand licensing opportunities for both international and interprovincial incoming health care professionals.
19. Work together with all Canadian provinces if possible, to develop a national strategy to secure better pricing for generic drugs.
20. Increase funding for mental health and addictions, particularly for outreach services that have proven to be successful.
21. Acknowledge the importance of end-of-life services within the medical care structure and provide adequate and equitable support to in-home hospice care, hospice houses and palliative care facilities across the province, recognizing the valuable contributions made by volunteers in this area.
22. Continue to help people stay healthy by expanding the nationally acclaimed ActNow program; increasing health education from K-12 and beyond; offering incentives and assistance to quit smoking, to stop the use of illicit drugs, and to curb excessive drinking, including revising the liquor tax structure to tax according to alcohol content.
23. Consider raising taxes on all tobacco products to at least the Canadian average, and close the loophole on roll-your-own tobacco.
24. Conduct a review, in conjunction with ICBC, on the benefits of road safety initiatives in reducing health care costs.
25. Increase the funding allocated to the construction and maintenance of bicycle commuter lanes, and recreational trails in B.C.

Other priority programs

26. Make funding of the arts a high priority in the 2010/11 budget by returning to overall actual funding levels of 2008/09.
27. Allocate funding for sports programs, with priority given to youth and disabled sports.
28. Eliminate inefficiency across ministries and improve resourcing to address delays for services and programs for children with special needs.

Agriculture

29. Maximize the benefits of federal-provincial programs such as AgriStability and the Risk Management Program by providing adequate provincial contributions. The Committee welcomes the recent move of the federal office to Kelowna in order to provide a greater connection to the needs of B.C.'s agriculture community.
30. Provide support for a branding program for B.C. agricultural products, as recommended in the B.C. Agriculture Plan.
31. Provide additional resources to assist and encourage processors in the meat industry, with a particular emphasis on waste disposal.
32. Allow water improvement districts of a certain minimum size to be eligible for, and able to apply directly for, infrastructure funding programs such as Build Canada, in the same way as municipal governments.

Mineral exploration and mining

33. Consider providing ongoing funding for Geoscience BC.
34. Provide greater certainty to the mining industry by committing to the B.C. mining flow-through-share tax credit for a minimum three-year extension.
35. Work with the federal government to adopt a single, comprehensive and effective environmental assessment program to avoid duplication and unnecessary delay.

Forestry

36. Consider creating a task force to examine how worker safety, productivity and competitiveness can be improved within the forest industry.

HST mitigation

37. Reduce the current PST audit assessment limitation periods to two years following implementation of the HST.
38. Accelerate the phase-in of Input Tax Credits ahead of the planned schedule should economic improvement allow.
39. Maintain the maximum 2 percent Additional Hotel Room Tax (AHRT) beyond June 30, 2011.
40. Introduce mitigation that reduces the impact of the HST on those in the tourism sector who, prior to the HST being announced, signed fixed-price contracts which extend beyond July 1, 2010.
41. Work with the federal government to address HST inequities between private and public providers of residential care services for seniors.
42. Develop HST mitigation strategies which result in no substantial negative impact for boards of education, post-secondary institutions and health regions.
43. Raise the proposed \$400,000 HST rebate threshold for new homes.
44. Announce HST transition rules for all sectors as soon as possible to foster certainty.

Property transfer tax

45. Raise the threshold for the First Time Homebuyers' exemption of the Property Transfer Tax from its current level of \$425,000.
46. To promote housing affordability, reduce the Property Transfer Tax on all housing transactions, once the economy improves and provincial revenues allow.

Property tax assessment

47. Ask the Ministry of Community and Rural Development, in conjunction with the Union of British Columbia Municipalities, to review taxation levels, as they apply to Property Class 4 Heavy Industry and Property Class 5 Light Industry, with a particular view to competitiveness.
48. Exempt farm improvements at 87.5 percent of assessed value, or \$50,000, whichever is greater; and consider providing impacted local governments with mitigation funding, per recommendation 9 of the Farm Assessment Review Panel's report.

Deficit control

49. Return to a balanced budget by the 2012/13 fiscal year, as currently required, or sooner if possible.

Appendix A: Public Hearings Witness List

- Dr. Lorne Albrecht, 16-Oct-09 (Surrey)
- Alliance for Arts and Culture, Amir Ali Alibhai, 16-Oct-09 (Surrey)
- Alma Mater Society of UBC Vancouver, Timothy Chu, 16-Oct-09 (Surrey)
- Amgen Canada, Jim Favaro, 16-Oct-09 (Surrey)
- Association for Mineral Exploration of British Columbia, Gavin Dirom, Byng Giraud, 07-Oct-09 (Victoria)
- BC Agriculture Council, Andy Dolberg, Rhonda Driediger, 28-Sep-09 (Vancouver)
- BC Association For Community Living, Faith Bodnar, Leila Nahemtulla, Tim Stainton, 28-Sep-09 (Vancouver)
- BC Food Processors Association, Nico Human, Robin Smith, 16-Oct-09 (Surrey)
- BC Greenhouse Growers' Association, Peter Cummings, Mary Margaret Gaye, 16-Oct-09 (Surrey)
- BC Touring Council, Joanna Maratta, Bessie Wapp, 21-Oct-09 (Nelson)
- B.C. Citizens for Green Energy, Bruce Sanderson, 16-Oct-09 (Surrey)
- B.C. Government and Service Employees' Union, Chris Kinkaid, Darryl Walker, 28-Sep-09 (Vancouver)
- B.C. Interactive Group, Wendy Boylan, Sean Murch, Kelly Zmak, 28-Sep-09 (Vancouver)
- B.C. School Sports, Sue Keenan, Raj Puri, 16-Oct-09 (Surrey)
- B.C. School Trustees Association, Connie Denesiuk, 15-Oct-09 (Kelowna)
- B.C. Wildlife Federation, Patti MacAhoic, 16-Oct-09 (Surrey)
- Rhonda Barter, 09-Oct-09 (Cranbrook)
- Board of Education, School District No. 8 (Kootenay Lake), Pat Dooley, Lenora Trenaman, 09-Oct-09 (Cranbrook)
- Board of Education, School District No. 28 (Quesnel), Caroline Nielsen, 14-Oct-09 (Prince George)
- Board of Education, School District No. 57 (Prince George), Valentine Crawford, Lyn Hall, Sharel Warrington, 14-Oct-09 (Prince George)
- Board of Education, School District No. 60 (Peace River North), Doug Boyd, Linda Sewell, 09-Oct-09 (Dawson Creek)
- Board of Education, School District No. 73 (Kamloops/Thompson), Annette Glover, 15-Oct-09 (Kamloops)
- Board of Education, School District No. 79 (Cowichan Valley), Ann Andersen, 09-Oct-09 (Courtenay)
- Board of Education, School District No. 91 (Nechako Lakes), Sterling Olson, John Stafford, 14-Oct-09 (Smithers)
- British Columbia Association of Child Development and Intervention, Bruce Sandy, 16-Oct-09 (Surrey)
- British Columbia Chamber of Commerce, Jon Garson, John Winter, 16-Oct-09 (Surrey)
- British Columbia College Presidents, Jim Reed, 16-Oct-09 (Surrey)
- British Columbia Construction Association, Manley McLachlan, 16-Oct-09 (Surrey)
- British Columbia Medical Association, Dr. Brian Brodie, 28-Sep-09 (Vancouver)
- British Columbia Paraplegic Association, Melanie Crombie, 16-Oct-09 (Surrey)
- British Columbia Real Estate Association, Robert Laing, Moss Moloney, 16-Oct-09 (Surrey)
- Betty Bryce, 14-Oct-09 (Prince George)
- Building Owners and Managers Association - B.C., Paul LaBranche, Peter LaForest, Paul Sullivan, 28-Sep-09 (Vancouver)
- Bulkley Valley Concert Association, Ken Eng, 14-Oct-09 (Smithers)
- Business Council of British Columbia, Ken Peacock, 28-Sep-09 (Vancouver)
- Byland Nurseries Ltd., John Byland, 15-Oct-09 (Kelowna)
- Neil Cadger, 15-Oct-09 (Kelowna)
- Camosun College Students Society, Matteus Clement, 07-Oct-09 (Victoria)
- Canada's Research-Based Pharmaceutical Companies (Rx&D), Sharon Dean, Leslie Foord, Shiera Stuart, 07-Oct-09 (Victoria)

- Canadian Bar Association - British Columbia Branch,
James Bond, Caroline Nevin, 28-Sep-09
(Vancouver)
- Canadian Cancer Society, BC and Yukon Division,
Ashley Duyker, Kathryn Seely, 16-Oct-09
(Surrey)
- Canadian Centre for Policy Alternatives, BC Office,
Iglika Ivanova, Marc Lee, 28-Sep-09
(Vancouver)
- Canadian Federation of Students, BC Office, Shamus
Reid, 07-Oct-09 (Victoria)
- Canadian Federation of the Blind, Oriano Belusic,
07-Oct-09 (Victoria)
- Canadian Mental Health Association, British
Columbia Division, Dr. Suzanne Gessner,
Beverley Gutray, Bill Wright, 16-Oct-09
(Surrey)
- Canadian Restaurant and Foodservices Association,
Mark von Schellwitz, 28-Sep-09 (Vancouver)
- Canadian Sport Centre Pacific, Dr. Gordon Sleivert,
07-Oct-09 (Victoria)
- Canadian Taxpayers Federation, Maureen Bader, 28-
Sep-09 (Vancouver)
- City of Prince George, Murry Krause, 14-Oct-09
(Prince George)
- Coalition of Child Care Advocates of BC, Sharon
Gregson, Crystal Janes, 28-Sep-09 (Vancouver)
- Coast Forest Products Association, Rick Jeffrey, 28-
Sep-09 (Vancouver)
- College of New Caledonia, John Bowman, Bruce
Sutherland, 14-Oct-09 (Prince George)
- College of the Rockies, Marko Maryniak, Dr. Nick
Rubidge, 09-Oct-09 (Cranbrook)
- College of the Rockies Faculty Association, Bob
Wakulich, 09-Oct-09 (Cranbrook)
- Community Arts Council of Greater Victoria, Colin
MacLock, Paul Scrivener, 07-Oct-09 (Victoria)
- Concerned Citizens for Addictions Care, Peggy
Davenport, 21-Oct-09 (Prince Rupert)
- Confederation of University Faculty Associations of
British Columbia, Rob Clift, Dr. Hilmar Pabel,
28-Sep-09 (Vancouver)
- Construction, Maintenance and Allied Workers
Union, Local 2545, Denise Bardua, 14-Oct-09
(Prince George)
- Council of Canadians, Kamloops Chapter, Anita
Strong, 15-Oct-09 (Kamloops)
- Cowichan Valley Teachers' Association, Richard
Nelson, 09-Oct-09 (Courtenay)
- Creston Valley Teachers' Association, Rebecca Blair,
09-Oct-09 (Cranbrook)
- Crimson Coast Dance Society, Michael Wright, 21-
Oct-09 (Nanaimo)
- District of New Hazelton, Mike Weeber, 14-Oct-09
(Smithers)
- District of Wells/Island Mountain Arts, Judy
Campbell, 14-Oct-09 (Prince George)
- Edminson Mehr Chartered Accountants, Michael
Mehr, 14-Oct-09 (Smithers)
- Emily Carr Students' Union, Miles Thorogood, Lori
MacDonald, 16-Oct-09 (Surrey)
- Faculty Association of the College of New Caledonia,
Jan Mastromatteo, 14-Oct-09 (Prince George)
- Lorae Farrell, 07-Oct-09 (Victoria)
- Federation of Community Social Services of British
Columbia, Jennifer Charlesworth, 07-Oct-09
(Victoria)
- Federation of Post-Secondary Educators of BC,
Phillip Legg, Cindy Oliver, 28-Sep-09
(Vancouver)
- First Call: BC Child and Youth Advocacy Coalition,
Catherine Evans, 28-Sep-09 (Vancouver)
- Fraser Valley Real Estate Board, Christine Caldwell,
16-Oct-09 (Surrey)
- Hugh Fraser, 07-Oct-09 (Victoria)
- David George, 21-Oct-09 (Nelson)
- Geoscience BC, Lyn Anglin, Jim Gray, 28-Sep-09
(Vancouver)
- Dr. Mychael Gileson, 16-Oct-09 (Surrey)
- Greater Vancouver Home Builders' Association, Peter
Simpson, 16-Oct-09 (Surrey)
- Greater Victoria Chamber of Commerce, John
Juricic, Shannon Renault, 07-Oct-09 (Victoria)
- High Road Services Society, Dana Gorbahn, 14-Oct-
09 (Smithers)
- Andrew Homzy, 07-Oct-09 (Victoria)
- Initiatives Prince George, Tim McEwan, 14-Oct-09
(Prince George)
- Institute of Chartered Accountants of British
Columbia, Richard Rees, 28-Sep-09 (Vancouver)
- Institute of Chartered Accountants of British
Columbia, Stan Mitchell, 14-Oct-09 (Prince
George)
- Insurance Bureau of Canada, Serge Corbeil, Lindsay
Olson, 28-Sep-09 (Vancouver)

- Debbie Joujan, 15-Oct-09 (Kamloops)
 Kamloops Art Gallery, Beverley Clayton, 15-Oct-09 (Kamloops)
 Kamloops Chamber of Commerce; Mining Association of B.C., Peter Aylen, 15-Oct-09 (Kamloops)
 Kamloops Symphony Orchestra, Kathy Humphreys, 15-Oct-09 (Kamloops)
 Kay Meek Centre, Paul Gravett, 16-Oct-09 (Surrey)
 Kelowna City Band, Heather Davis, Dennis Leclair, Tim Watson, 15-Oct-09 (Kelowna)
 Kelowna Community Music School, Lorna Paterson, Wendy Robertson, Gwenyth Zilm 15-Oct-09 (Kelowna)
 Kelowna Joint Water Committee, Bob Hrasko, Toby Pike, David Stirling, 15-Oct-09 (Kelowna)
 Wes Kmet, 15-Oct-09 (Kelowna)
 Kwantlen Faculty Association, Phillip Legg, Joel Murray, 16-Oct-09 (Surrey)
 Dave Lang, 21-Oct-09 (Nelson)
 Avtar Mann, 16-Oct-09 (Surrey)
 Marilyn Martin, 15-Oct-09 (Kamloops)
 Jeff McCarthy, 28-Sep-09 (Vancouver)
 Rob McGowan, 16-Oct-09 (Surrey)
 MediaNet, Peter Sandmark, 07-Oct-09 (Victoria)
 Mining Association of British Columbia, Ben Chalmers, Pierre Gratton, 28-Sep-09 (Vancouver)
 Jeannette Montgomery, 15-Oct-09 (Kelowna)
 Music BC, Bob D'Eith, 28-Sep-09 (Vancouver)
 Myriad Dance Society, Miriam Colvin, 14-Oct-09 (Smithers)
 Nanaimo Chamber of Commerce, Mike Delves, Wally Wells, 21-Oct-09 (Nanaimo)
 Nanaimo Men's Resource Centre/Men's Affordable Resources Society of BC, Theo J. Boere, Kim Howland, 21-Oct-09 (Nanaimo)
 Nelson and District Teachers' Association, Tom Newell, 09-Oct-09 (Cranbrook)
 New Car Dealers Association of B.C., Blair Qualey, 28-Sep-09 (Vancouver)
 North Island College, Dr. Martin Petter, 09-Oct-09 (Courtenay)
 North Island Students' Union, James Bowen, Jaden Keitlah, 09-Oct-09 (Courtenay)
 Northern Development Initiative Trust, Janine North, Bruce Sutherland, 14-Oct-09 (Prince George)
 Northern Society for Domestic Peace, Sheila Peters, 14-Oct-09 (Smithers)
 Northwest Community College, Cathay Sousa, 21-Oct-09 (Prince Rupert)
 Okanagan Artists Alternative Association, Jennifer Pickering, 15-Oct-09 (Kelowna)
 Okanagan Innovation Fund; Southern Interior Innovation Fund, John Drope, 15-Oct-09 (Kelowna)
 Okanagan Kootenay Cherry Growers Association, Christine Dendy, 15-Oct-09 (Kelowna)
 Okanagan Symphony, Dr. Duncan Innes, Caroline Miller, 15-Oct-09 (Kelowna)
 Open Space Arts Society, Helen Marzolf, 07-Oct-09 (Victoria)
 Oxygen Art Centre, Nicola Harwood, 21-Oct-09 (Nelson)
 Sheila Park, 15-Oct-09 (Kamloops)
 Pembina Institute, Karen Campbell, 16-Oct-09 (Surrey)
 Planned Lifetime Advocacy Network, Jack Collins, Jack Styan, 16-Oct-09 (Surrey)
 Presley and Partners, Murray Presley, 09-Oct-09 (Courtenay)
 Prince George Chamber of Commerce, Sherry Sethen, Adele Yakemchuk, 14-Oct-09 (Prince George)
 Prince George Hospice Society, Karen Beeson, Donald Carson, 14-Oct-09 (Prince George)
 Prince Rupert Amateur Swim Club, Robynne Devine, 21-Oct-09 (Prince Rupert)
 Prince Rupert Minor Basketball Association, Melanie Basso, 21-Oct-09 (Prince Rupert)
 Professional Arts Alliance of Greater Victoria, Mitchell Krieger, Michael Shamata, 07-Oct-09 (Victoria)
 Quails Gate Winery, Tony Stewart, 15-Oct-09 (Kelowna)
 Quesnel Teachers Association, Teri Mooring, 14-Oct-09 (Prince George)
 Real Estate Board of Greater Vancouver, Harriet Permut, Sylvia Sam, 16-Oct-09 (Surrey)
 Debby Reis, 28-Sep-09 (Vancouver)
 Rocky Mountain Trench Natural Resources Society, Dan Murphy, 09-Oct-09 (Cranbrook)
 Secret Lantern Society, Naomi Singer, 16-Oct-09 (Surrey)

Selkirk College Students' Union, David Lubbers,
Zachary Crispin, 21-Oct-09 (Nelson)

Smithers Gallery Association, Mairead Sikkes, Linda
Stringfellow, 14-Oct-09 (Smithers)

SPARC BC Society, Nancy Henderson, 16-Oct-09
(Surrey)

Sport BC, Rick Christiaanse, Paul Varian, 21-Oct-09
(Nanaimo)

Sports Break BC, David Bassett, 16-Oct-09 (Surrey)

St. Andrew's-Wesley United Church's Homelessness
and Mental Health Action Group, Wendy
Stephenson, 28-Sep-09 (Vancouver)

Nicole Strong, 07-Oct-09 (Victoria)

Surrey Board of Trade, Anita Huberman, Ray
Hudson, Eric Wilson, 16-Oct-09 (Surrey)

TELUUS Communications Inc., Kim Logan, 28-Sep-
09 (Vancouver)

Terasen Inc., David Bodner, Douglas Stout, 16-Oct-
09 (Surrey)

Thompson Rivers University, Roger Barnsley, Karl de
Bruijn, 15-Oct-09 (Kamloops)

Thompson Rivers University Faculty Association,
Eric Villeneuve, 15-Oct-09 (Kamloops)

Tourism Kamloops, Lee Morris, 15-Oct-09
(Kamloops)

Tourism Kelowna, Nancy Cameron, Bill Eager, 15-
Oct-09 (Kelowna)

Truck Loggers Association, Dave Lewis, 28-Sep-09
(Vancouver)

United Steelworkers, District 3, Kim Pollock, 28-
Sep-09 (Vancouver)

University of Victoria Students' Society, Veronica
Harrison, 07-Oct-09 (Victoria)

Vancouver Community College, Peter Legg, 16-Oct-
09 (Surrey)

Vancouver Island University, Dr. Ralph Nilson, 21-
Oct-09 (Nanaimo)

Vancouver Island University Students Union, Steve
Beasley, 09-Oct-09 (Courtenay)

Vancouver Parents for Successful Inclusion, Dawn
Steele, 28-Sep-09 (Vancouver)

Vancouver School Board, Patti Bacchus, 28-Sep-09
(Vancouver)

Christopher Walmsley, 15-Oct-09 (Kamloops)

Peter Wannop, 15-Oct-09 (Kelowna)

Western Canada Theatre, Lori Marchand, 15-Oct-09
(Kamloops)

Appendix B: Written Submissions

Sage Aaron	Arts Council of the Central	BC Athlete Voice, Joseph
Tamara Aaron	Okanagan, Elke Lange	Hitchcock
Stephen Aberle	Michael Ashton	BC Coalition of People with
Tom Ackerman	Jaime Ashurst	Disabilities, Jane Dyson
Ann Adams	Association of Book Publishers of	BC Forum, Alice West
Heather Adamson	BC, Margaret Reynolds	BC Healthy Leaving Alliance,
Jean and Richard Addison	Melissa Aston	Mary Collins
Adesegun Ade-Martins	Sochand Atef	BC Lodging and Campgrounds
Philip Adingtond	Dallas Atkins	Association, Joss Penny
Robert Ahad	Jo Atkins	BC Nature (Federation of BC
Suzanne Ahearne	Marc Atkinson	Naturalists), Bev Ramey
Frances Aknai	Lance Austin Olson	BC Ready-Mixed Concrete
Richard Alexander	Deborah Austin	Association, Bruce Willmer
Rosalyn Alexander	Anton Baer	BC Sustainable Energy
Sheri Alexander	Steve Baines	Association, Guy Dauncey,
Susan Alexander	Steve Baker	Tom Hackney
Penny Allport	Berg and Maria Balantzyan	Joanne Bealy
Erika Allwood	Catherine Ballachey	Paul Beauchesne
Jennifer Alton	Deedrie Ballard	Joan Beaudoin
Lindsey Alton	Cory Balzer	Peter Becker
Marianne Amodio	Lori Bamber	Stephanie Belding
Noa Anatot	Ranbir Banwait	Janice Beley
Catherine Andersen	Randall Barkman	Belfry Theatre, Michelle Buck
David Andersin	Claire Barnard	Melodie Belke
Douglas Anderson	Dr. Mary Barnes	Jennifer Bell
Duncan and Sandie Anderson	Robert H. Barrigar	Sharon Bell
Greg Anderson	Rhonda Barter	Shane Bellman
Melanie Anderson	John and Sandra Barth	Brent Belsher
Sarah Anderson	Roberta Bartle-Clar	Kerrie Bennett
Fred Andrew	Adam Basanta	Paul Bennety
Susan Andrews Grace	Anat Basanta	Annika Benoit-Jansson
Wayne and Pauline Angman	Carlos Basanta	Joe Beraducci
Alan Ansell	Kai Basanta	Cornelius Bergen
Ronda Arab	Rhonda Batchelor Lillard	Virginia Berger-Hawthorne
Joi Arcand	Gayle Bates	Carla Bergman
Sean Arden	BC and Yukon Territory Building	Brandy Bernard
Azadeh Arjmandi	and Construction Trades	Dominique Bernath
Linda Arkelian	Council, Wayne Peppard	Dr. Helene Bertrand
Eldon Arkinstall	BC Arts Council, Jane Danzo	Susanne Bertschinger
Norman Armour	BC Association for Charitable	Jesse Birch
Kate Armstrong	Gaming, Susan Marsden,	Robert Birch
Lianna Armstrong	Cheryl Ziola	Mona Birkbeck
Steve Arnett	BC Association of Social Workers,	Shane Birley
Andrea Arnold	Linda Korbin	Daniel Peter Biro
Monica Arthurs		Bill Bissett

Joan Blackman
 Patrick Blaeser
 Mike Blagojevic
 Svetlana Blagojevic
 Joseph Blake
 Leslie Bland
 Lance Blomgren
 Christine Blomquist
 David Bloom
 Board of Education, Coast
 Mountains School District No.
 82, R.P. Pankhurst
 Board of Education, School
 District No. 5 (Southeast
 Kootenay), Frank Lento
 Board of Education, School
 District No. 23 (Central
 Okanagan), Rolli Cacchioni
 Board of Education, School
 District No. 34 (Abbotsford),
 Cindy Schafer
 Board of Education, School
 District No. 35 (Langley), Joan
 Bech
 Board of Education, School
 District No. 36 (Surrey), Laura
 McNally
 Board of Education, School
 District No. 37 (Delta), Dale
 Saip
 Board of Education, School
 District No. 38 (Richmond),
 Linda Mcphail
 Board of Education, School
 District No. 40 (New
 Westminster), John B. Woudzia
 Board of Education, School
 District No. 42 (Maple Ridge-
 Pitt Meadows), Kathie Ward
 Board of Education, School
 District No. 43 (Coquitlam),
 Melissa Hyndes
 Board of Education, School
 District No. 45 (West
 Vancouver), Mary-Anne Booth
 Board of Education, School
 District No. 47 (Powell River),
 Debby Lewis

Board of Education, School
 District No. 51 (Boundary),
 Teresa Rezansoff
 Board of Education, School
 District No. 63 (Saanich),
 Marylynne Rimer
 Board of Education, School
 District No. 67 (Okanagan
 Skaha), Larry R. Little
 Board of Education, School
 District No. 69 (Qualicum),
 Eve Flynn
 Board of Education, School
 District No. 73
 (Kamloops/Thomson), Annette
 Glover
 Board of Education, School
 District No. 81 (Fort Nelson),
 Linda Dolen
 Shelly Bobyn
 Elise Boeur
 Elizabeth Bogod
 Deborah Boileau
 Raymond Boisjoly
 Cliff Boldt
 Cindy Bollhorn
 Diane Bond
 Penny Bond
 Martin C. Bonham
 Franco Boni
 Anita Bonkowski
 Doris Bouchard
 Shawn Bouchard
 Paul Boughen
 Boundary District Arts Council,
 Ray Lafleur
 Nita Bowerman
 Fiona Bowie
 Kevin Bowles
 Coralee Boyce
 Louise Bradley
 Sharon Bradley
 Gail Bradshaw
 Megan Brand
 Allen Brandt
 Diane Brennan
 Kathryn Brennan
 Edith and Manfred Brenner

Delia Brett
 Petrice Brett
 Linda Bricker
 Sylvia Brinckman
 William (Jim) Brinkman
 Janis Brinley
 British Columbia Cycling
 Coalition, Richard Campbell
 British Columbia Fruit Growers'
 Association, Glen Lucas
 British Columbia Museums
 Association, Jim Harding
 British Columbia Real Estate
 Association, John Tillie
 British Columbia Teachers'
 Federation, Irene Lanzinger
 Clyde Brittain
 Carole Brooke
 Patricia Brosseau-Liard
 Jean S. Brouard
 Andrea Brown
 Lindsay Brown
 Mary Brown
 Vanessa Brown
 Anthea Browne
 Belinda Bruce
 Lembi Buchanan
 Darren Buhr
 Johanna Buhr
 Susan Buie
 Bulkley Valley Concert
 Association, Ken Eng
 Geraldine Bulosan
 Chris Burdge
 Hildegard Burkart
 Aubrey Burke
 Spring Burke
 Judy Burns
 Helen Burton Schuckel
 Butchart Gardens Ltd., Dave
 Cowen
 Christopher Butterfield
 Maureen Byrne
 Roland Cabana
 Honey Mae Caffin
 Alison Cairns
 James K. Caldwell
 Kyle Cameron

Marielle Camozzi	Celtic Fest Vancouver Society,	Laraine Coates
Grant and Marlyn Campbell	Rita Albano	Maria Coffey
Jeanne Campbell	Cement Association of Canada,	Sara Coffin
Jozel Campbell	Mike Mcsweeney	Rena Cohen
Naomi Campbell	Certified Assayers Foundation of	Sasha Colby
Peter Campbell	BC, Advisory Council for the	Isobel Cole
Richard Campbell	BC Assayer Certification	Richard Coleman
Veronica Campbell	Program, Scott Daniels	Jeremy Collie-Holmes
Canadian Association of Chain	Allison Chambers	Stephen Collins
Drug Stores, Nadine Saby	Justine Chambers	Community Connections Society
Canadian Bankers Association,	Karen Chan	of Southeast BC, Gwen Noble
Nancy Hughes Anthony	Craig Chapman	Comox Valley Community Arts
Canadian Energy Pipeline	Shawn Chappelle	Council, Ute Stein
Association, Brenda Kenny	Jennifer Chaput	Comox Valley Youth Music
Canadian Federation of	Jenny Charchun	Centre, Kate Ramsey
Independent Business, Brian	Allyn Chard	Conseil Culturel et Artistique
Bonney	Ruth Charles	Francophone de la Colombie-
Canadian Federation of University	Kelly Charlton	Britannique, Jean-Francois
Women, British Columbia	Charter for Public Education	Packwood
Council, Susan Murphy	Network Society, Michael	Robert Converse
Canadian Life and Health	Zlotnik	Jason Cook
Insurance Association Inc.,	Sau Ying Chee	Amanda Coolidge
Frank Swedlove	Susan Chen	Alexander Cooper
Canadian Manufactures and	Kitsum Cheng	Genevieve Cooper
Exports - BC Division, Craig	Chilliwack Academy of Music,	Colleen Coplick
Williams	Graham Yates	Patricia Corbet
Canadian Newspaper Association	Chilliwack and District Real	Valerie Cormier
/ Canadian Community	Estate Board, Jim Adam	Rodney Corraini
Newspapers Association, John	Linda Chinfen	Council of Tourism Associations,
Hinds	Dr. Walter K. Chow	Stephen Regan
Canadian Wind Energy	Kurtis Chow	Douglas Coupland
Association, David Huggill	Jeff Chute	Rejean Cournoyer
Dan Carberry	Liz Ciocea	Gina Coutts
Dan Cardona	Joelle Ciona	Candace Cowan
Ingrid Carlgren	Stephen Cipes	Joanne Cowan
Elaine Carol	Adele Clark	Margaret Crane
Katharine Carol	Betty Clark	Laura Cranmer
Laurie Carr-Hall	Gerry and Barb Clark	Jessica Crawford
Bill Carruthers	Jewell Margaret Clark	Creekstone Press Ltd., R. Lynn
Al and Sheila Carter	Ranza Clark	Shervill
Ashley Carter	Jennifer Clarke	Hayley Crichton
Liz Carter	Mary H. Clarke	Alison Crone
Susan Carter	Melissa Clarkson	Marnie Crowe
Bill Casswell	J. Clemens	Davor Cubranic
Cori Caulfield	Valerie Clouston	Dara Culhane
Lindsay Cavelle	Coastal Alliance for Aquaculture	Adam Cullen
Christine Cellier	Reform: Georgia Strait Alliance,	Darcy Cullen
Dr. John Celona	Ruby Berry	L. Cullen

Mary Anne Cumming
 Frederick Cummings
 Brad Cunningham
 Jim Cunningham
 CUPE BC Division, Barry
 O'Neill
 Beverley Currie
 Jane K. Currie
 Jen Currin
 Amanda Curtis
 Ainslie Cyopik
 Charmaine Cyr
 Lisa Dahling
 Christina Daisley
 Erin Dale
 Peter Dale
 Jennifer Dales
 Dr. D.S. Daly
 Dana Dang
 Luciana D'anunciacao
 Elizabeth Darche
 Bernice Davidson
 Margaret Davidson
 Bruce Davies
 Amanda Davis
 Donald E. Davis
 Russell Dawkins
 Catherine Dawson
 Lois Dawson
 Kathy Day
 Sarah De Francesco
 Paul De Guzman
 Marianne De Kleer
 Denise De Montreuil
 Xavier De Salaberry
 Geoff Dean
 Michelle Deines
 Al Delwo
 Susan Den
 Peter Dent
 Bernard Dery
 Andrea Desjarlais
 Mary Desprez
 Marc Destrubé
 Bill Devine
 Patricia Dewhurst
 Dr. Peter Dickinson
 Brigitte Diemand

Shauna Diepold
 Debra Dimitroff
 District of Barriere, Mayor Mike
 Fennell
 Victor and Margaret Doerksen
 Jamie Dolinko
 Stephanie Kim Domingo
 Michelle Donnelly
 Christine D'onofrio
 Marg Dorazio-Migliore
 Lori Doucette
 Ken and Lesley Douch
 Mike Dowler
 Doxa Documentary Film Festival,
 Joni Cooper
 Caitlin Drake
 Sandra Drummond
 Karen Dubois
 Katherine Duffin
 Miranda Duffy
 Daniel Dunford
 Meghan Dunn
 Natasha Duprey
 Elizabeth T. Durnford
 Ted Durnin
 Mark Dusseault
 Ursula Dyck
 Marchel Eang
 Eco Wise Water Systems Ltd.,
 Carsten Friedrich, Mike Ito
 Eco Wise Water Systems Ltd.,
 Beverley Edwards
 David Edwards
 Sherri Edwards
 Chelsea Edwardson
 Electoral Area B, Loni Parker
 Cathryn Elian
 Daria Ellerman
 Arlene Elliott
 Debora Ellis
 Barbara Ellison
 Jane Ellison
 Shirley Embra
 Charles Encell
 Natasha Enquist
 Reynold Epp
 Marilyn Erickson
 Esmee Estlin

Event Magazine - Douglas
 College, Ian Cockfield
 John Ewens
 Harriet Fancott
 Donald G. and Dawn Faris
 Margo Farr
 Amanda Farrell-Low
 Ian Farthing
 Adrienne Fast
 Aigin Fatehkia
 Dani Fecko
 Anna Feeey
 Tracy Fehr
 Alexander Ferguson
 Scott Fidyk
 Lorne Fiedler
 Martin Fietkiewicz
 Kimberley Fink-Jensen
 Rhys Finnick
 First Call: BC Child and Youth
 Advocacy Coalition, Adrienne
 Montani
 Stephanie Fischer
 Fitzpatrick Group, Hon. D. Ross
 Fitzpatrick
 Michael Fitzpatrick
 Harold and Sherry Fleming
 Jeffrey Flieler
 Ryan Flowers
 Harriet Foltinek
 Dorritta Fong
 Forest Circle Child Care, Judi
 Malcolm
 Anne Forester
 Karen A. Fort
 Christopher R. Fortune
 Connie Foss More
 Lori Fowler
 Bernadine Fox
 Taylor Fox
 Jane Francis
 Roslyn Frantz
 Kaitlin Fraser
 Lara Fraser
 Robert Fraser
 Douglas Freeborn
 Howard Freeland
 Claire French

Tara Friedenberg
 Friends of Cypress Provincial Park
 Society, Katharine Steig
 Friends of the Penticton Museum,
 Harold R. Whyte
 Kristi Fuoco
 Tim Furness
 Jessica Gabriel
 Galiano Ensemble of Victoria,
 Valerie Kohut
 Sarah Gallagher
 Rhonda Ganz
 Cary Aileen Garcia Yero
 Sarah Gardner
 John Gareau
 Robert Garfat
 Ethan Garland
 Joanna Gaskell
 James L. Gaskill
 Frances Gatley
 Caroline Gauthier
 Ann Geddes
 Genome British Columbia, Alan
 Winter
 Karen Gibbons
 Angela Jill Gibson
 Neville Gibson
 Gibsons Public Art Gallery,
 Patricia Trainor Drope
 Stan Giesbrecht
 Gill Elementary School Parent
 Advisory Council, Tracey
 Neuwirth
 Rob Gill
 Corinna Gilliland
 Shannon-Lee Gillis
 John Gilmore
 Elsa Gladwin
 Shawna Gleason
 Bruce and Margaret Gleig
 Glenmore Valley Community
 Association, Bruce Gillon
 James Gnam
 Patrick Godfrey
 Elizabeth Godley
 Kim Goldberg
 Penny Goldsmith
 Chumi Goldsrein

Stanley and Nancy Gooch
 Good Will Shakespeare Festival,
 Linda Beaven
 Lauren Goodwin
 Tzaddi Gordon
 Gabrielle Goudy
 Linda Gould
 Alan Gove
 Harold Grabowski
 Eric Grace
 Lindsay Graham
 T Graham
 Ian and Toni Grant
 Lyle Grant
 Christie Gray
 James M. Grayson
 Sandy Grayson
 Mark Green
 Paula and Alan Greene
 Meagan Greentree
 Lavinia Greenwood
 David Greer
 Lorraine Grescpe
 Alexander Grewal
 Brie Grey-Noble
 Cameron Grierson
 Dylan Griffith
 Colin Griffiths
 Jamie Griffiths
 Vern Griffiths
 Lesley Grindlay
 Mike Griner
 June C. Griswold
 Jodi Grono
 Sheila Gruenwald
 Lindsay Gruve
 GSI Canada, Eileen MacDonald
 Martin Guhn
 Daelik Hackenbrook
 Tyler Hagan
 Helen Halbert
 Alannah Halington-Verrille
 Robin Hall
 Alexandra Halliday
 Jack Halverson
 Bruce Ham
 Monica Hamburg
 Elizabeth Hamel

Linda J. Hamilton
 Bettyanne Hampton
 Marcus Handman
 Harbour Theatre Society, Cindy
 Warren
 Amanda Harby
 Jason Harder
 Carol Harding
 Dahne Harding
 Ursula Hardwick
 Carl Hare
 Lesley Harris
 Louis Harrison
 Rosemary Hart
 Melissa Hartfiel
 Therese Hartwig
 Anna Harvey
 Chris Harvey
 David Haskins
 Peter Havers
 Kim Hawkins
 Claire Hawrys
 Elizabeth Haws
 Jane Hayes
 Jill Hayhurst
 Sharon Heath
 Joan Heatherington
 Fern Helfand
 Clark Henderson
 Michael Hendrix
 Hilary Henegar
 Doug Hensley
 Ann Hepper
 Fred Herfst
 Heritage BC, Rick Goodacre
 Amos Hertzman
 Caitlin Hertzman
 Bill Heslop
 Stephany Heslop
 Betty Hesser
 Caitlin Hicks
 Laura Hicks
 Keith Higgins
 Lisa Higgins
 Highlands Golf Short-Game
 Excellence, Barbara Mitchell
 Steven Hill
 Ellen Himmer

Alexis Hinde
 Antonia Hirsch
 Pippa Hirst
 Jessica Ho
 Nicola Hodges
 Tricia Leigh Hodgson
 Jennifer Hogg
 Alex Holliday
 Connie Holmes
 Annemarie Holmwood
 Cairy Holtby
 Sarah Holvik
 Gavin Hooper
 Celina Horn
 Frank Horn
 Dr. Jarmila Horna
 Katrin Horowitz
 Gail Hourigan
 Laura How
 Carolyn Howe
 Jan Howe
 Allison Hrabluik
 Cyrena Huang
 Kelly Hudson
 Laura Huhn
 Human Early Learning
 Partnership, UBC, Dr. Paul
 Kershaw
 Brian Humble
 Joan Humphries
 Karen Hundleby
 Robin Hunt
 Tim Hunt
 Mike Hunter
 Kate Hurst
 Simon Hussey
 Christine Hwang
 Leona S. Hwang
 Christopher M. Hyde
 Sue Hyslop
 Richard Ibgby
 Avi Ickovich
 Tone Indbryn
 Independent Power Producers
 Association of BC, Steve Davis
 Sue Innes

Institute of Chartered
 Accountants of British
 Columbia, Richard Rees
 International Society for
 Augmentative and Alternative
 Communication, Jeff Riley
 Rita Irvine
 Stephen Irving
 Robin Irwin
 Tammy Isaacson
 J.B. Clark & Co. Ltd., Bob Clark
 Peter Jackiewicz
 Dale Jackson
 Deborah Jackson
 Lyn Jackson
 Randy Jacobs
 Rina Jacobson
 Martin & Jackie Jacques
 Karen Jamieson
 Petra Janusas
 Kirsti Jarrett
 Doug Jarvis
 Liesl Jauk
 Gisele Jean
 Trilby Jeeves
 Xanon Jensen
 Fiona Job
 Al C. Johnson
 Angela Johnson
 Joanne Johnson
 Leanne Johnson
 Ruby Johnson
 Shallom Johnson
 Heather Johnston
 Ian Johnston
 John Johnston
 Teresa Johnston
 Mynalee Johnstone
 Julie Jones
 Michael and Anne Jones
 Richard Jones
 Jim Jong
 Ellis Jordan
 Joan Jordan
 John Jorsvik
 Louise Jullion
 Wren Kaatzalay
 Betty Kahakauwila

Sharon Kahanoff
 Poonam Kaler
 Patricia Kallio
 Darcy Kaltio
 Kamloops Art Gallery, Jann Bailey
 Kamloops Sports Council, Susan
 Willet
 Alberta Kimstra
 Sach Kanyama
 Peter Kascak
 Lydia Kasianchuk
 Amy Kazymchuk
 Sandy Keine
 Nicole Kedge
 Sharon Kell
 Holly Keler
 Aubrey Kelly
 Barry Kekey
 Jill Kennedy McCabe
 Deborah Kennedy
 Heather Kennedy
 Linda Kennedy
 David Kunt
 Bernie Kopper
 Frankie Kerr
 Patricia Ann Kerridge
 Nancy Kershaw
 Emily Kaurvorst
 Kayvon Khoshkam
 Wendy Fibble
 Elizabeth Kidd
 Kathy Kiernan
 Jo-Ann Eiers
 Kerry Kimartin
 Eileen M. King
 Joan King
 Stuart Kircher
 Elizabeth Kirkland
 Lea Kirstein
 Travis Kirton
 C. Thomas Klaray
 Karl Klassen
 Lois Klassen
 Dagmar Kless
 Aidan Knight
 Carolyn Knight
 Richard Knight
 Una Knox

Natalie Kober
 Jean Kodar
 Val Kolesar
 Nadine Kong
 Kootenay Boundary Community
 Services Co-Operative, Helen
 Lutz
 Kootenay Kids Society, Stephanie
 Fischer
 Sebnem Koyuncu
 Martin Kratky
 Reimar Kroecker
 Karen Krout
 Meriko Kubota
 Kostadin Kushlev
 Melanie Kuxdorf
 Ziyian Kwan
 Janis La Couvée
 Anne Laforest
 Tristan Laing
 Suzanne Laird
 Lake Country Museum, Sonja
 MacCrimmon
 Fong Lam
 Gary Lam
 Emma Lancaster
 Kate Lancaster
 Lilac Lang
 Sylvie Lange
 Grant Langill
 Jennifer Langley
 Carolyn Langrish
 Colleen Lanki
 Helen Lansdowne
 Latin Organics Inc., Martha
 Bowen
 Moris Maurice Lauber
 Andrew Laurenson
 Rosalie Lazar
 Jim Leard
 Vanessa Lebourdais
 Christine Leclerc
 Lori Lecount
 Heather Leduc
 Andrew Lee
 Brenda Lee
 David Lee
 Katherine Lee

Linda Lee
 Su-Feh Lee
 Judi Leger
 Dr. Jacqueline Leggatt
 Sandra Leigh
 Christopher Leinonen
 Carl Leippi
 Holliby Leith
 Marilou Lemmens
 Leonie Lemphers
 Rosalie Leroux
 Tia Leschke
 Marie L'esperance
 Marilyn Leung
 Dvora Levin
 Julia Lew
 Shirley Lew
 Blair Lewis
 Lori Lewis
 Jai-Mei Li
 Shan Zhen Liao
 Rina Liddle
 Caroline Liffmann
 Joanna Lilley
 Limnology Research Corporation,
 Nelson Jatel
 Niels C. Lind
 Helen Lindholm
 Adrienne Lindsay
 Karen Lines
 Robert and Colleen Linttell
 Kenneth M. Lister
 William Liu
 Barbara Livingston
 Patti Locke-Lewkowich
 Bill Lockie
 Brian Logan
 Jo-Anna Logan
 Philip Longstaff
 Lillian Loponen
 Mark Loria
 Flora Lorteau
 Roger Love
 Danielle Lovell
 Mary Joy Lovering
 June Lowe
 Catherine Lubinsky
 Paul Luchkow

Lisa Luky
 Ken Luoma
 Dr. Mark Lupin
 Agustin Luviano-Cordero
 Mary Lynch
 Cheyenne Mabberley
 Jenette Macarthur
 Sylvi MacCormac
 Colin MacDonald
 Donna MacDonald
 Joy Macdonald
 Rob MacDonald
 Shawn Macdonald
 Leah Macfadyen
 Michele MacHattie
 Judith MacInnes
 Rhona MacInnes
 Genevieve MacKay
 Mike Mackenzie
 Beth Mackey
 Erin Macklem
 Christine MacLeod
 Keith Macleod
 Lisa MacLeod
 Cecile Macnaughton
 Candace Macpherson
 Gordon and Billie Macpherson
 Caitlin MacRae
 Susan MacRae
 Susan MacVittie
 David MacWilliam
 Adam Maglio
 Dr. Colin Mailer
 Mary Malerby
 Brian Malfesi
 Leah Mallen
 William David Mandeley
 Louise Manga
 Jessie Mantle
 Victor Mao
 Jesse Marchand
 Dianne and Danny Mardinger
 Dr. Indrani Margolin
 Jason Margolis
 Magdalene Marini
 Richard Mark
 Kari Marken
 Sally and Lyall Markham

Dorothy Marsh
 Donalda Marshall
 Jim Martens
 Chris Martin
 Diane Martin
 Ian A. Martin
 Heidi Martins
 Mascall Dance Society, Jennifer
 Mascall
 Roswitha Masson
 Earl Matheson
 Patrick Matheson
 Charlotte Matthews
 Ramona Mattix
 John Maxwell
 Brigitte Mayer
 Dr. C.D. Mazoff
 Rhona McAdam
 Celia McBride
 Colin McCann
 Kristen McCarthy
 Pam McCartney
 Kayla McColl
 Connie McConnell
 James McConnell
 Wendy McCracken
 Heather McDermid
 John McDonald
 Patrick McDonald
 Mayo McDonough
 Barbara McDougall
 Ann McDougallo
 Ian McElroy
 Ruth McElroy
 Dr. Carolyn McGhee
 Terry McGinty
 Allyson McGrane
 Leanne McIntosh
 Shelagh McIvor
 Claudine McKay
 Janis McKenzie
 Pamela McKeown
 Deborah McKinley
 Deanna McLeod
 Janice McLeod
 Joanne McLeod
 Morna McLeod
 Nicole McLuckie

Tami McNeil
 Orin McRey
 Arthur Meads
 Emira Mears
 Adrineh Medadian
 Vanessa Melle
 Paul Mendler
 Tammy Meyer
 Meyers Norris Penny LLP, Karen
 Christiansen
 Joan Mezzatesta
 David Michaux
 Julie A. Michaux
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Darla Holmwood	Karen Isaak	Brenda Jordison	Robert Knott
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Allan Hooper	Rodney Ives	William Jupp	Vincent Ko
Grace Hoover	Margot Izzard	Grzegorz Kacy	Douglas Koch
Richard Hoover	Connie Jackson	Meredith Kalamian	Kokoro Dance Theatre
Bryan Hope	Sherry Jackson	Shawn Kalbhenn	Society, Jay
James Hope	Keith Jacobsonb	Tanya Kallis	Hirabayashi
Bill Horne	Nazreen Jakir	Henry Kamphof	Maciek Kon
Claudette Hornsby	Andrea James	Susan Kangasniemi	Ron Konst
Debra Horth	Gillian James	Louise Kania	Kootenay Gallery of Art,
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Tara Houle	Liesl Jauk	Bernadette Keenan	Brian Koven
Gail Hourigan	Ziba Jawanda	Dave Keene	Shulamit Krakauer

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Eric Kristensen	Audrey Lear	Lumby & District	Darrell Mark
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Jo-Anne Kumitch-	Eric Lehti	Geoff Lyons	Lois Marsden
Huxter	Joe Leins	Dave Lytton	Barry Marsh
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Harry Kwok	Alisa Lenk	Wilma Mac Donald	Peter Marshall
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Paul LaBranche	Pelland Leonard	Brenden MacDonald	Debbie Martel
André Lachance	Tasha Leone	Bruce MacDonald	Garth Martens
Keith Lachance	Barry LeRoy	Jackie MacDonald	Christel Martin
Omar Ladak	D. Lesowai	Jason MacDonald	Glenn Martin
Christina Lafaut	David Lester	Lisa MacDonald	Gloria Martin
Arlene LaFleur	Cynthia Leung	Mary MacDonald	MascallDance Society,
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Margot Lakowski	Court Lewis	Bruce Macgowan	Joanne Mason
Freida Lalji	Lynn Lewis	Al MacGregor	Susan Match
Lana Lamb	Nicole Lewis	Kelly MacGregor	Isha Matous-Gibbs
Kevin Lambert	Art L'Heureux	Steve MacGregor	W Matsubuchi
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Robert Lamont	Janet Linderbeck	Patrick Mackenzie	Caroline Mavridis
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Patrick Lauzon	Brian Long	Colette Mann	Connie McConnell
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Elizabeth Lawson	Art Love	Dave Marcoux	Charles McDiarmid
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Brian McIntosh	Betty Mitchell	Scott Myres	Jennifer Nordahl
Cathy McIntosh	Frank Mitchell	Christine Nadiger	Monik Nordine
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Thomas Miller	Christopher Murphy	Joanne Nicolson	Duane Ophus
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